

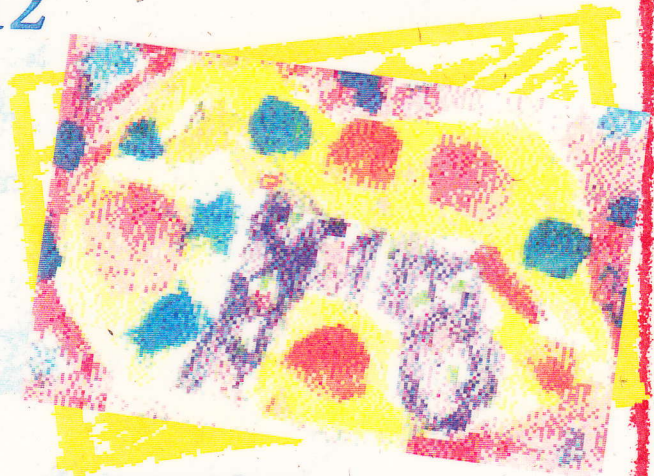
State of New Mexico

Albuquerque Municipal School District

No. 12



Antonio Rios • 2nd Grade
Hawthorne



Audrey Santistevan • 1st Grade
Mission



Kayleen Renee Thompson • 2nd Grade
Chelwood



Amanda Kinn-Gerrells • 5th Grade
Montezuma

ANNUAL FINANCIAL REPORT

JUNE 30, 2000

INTRODUCTORY SECTION

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

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STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
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STATE OF NEW MEXICO

ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

OFFICIAL ROSTER

JUNE 30, 2000

BOARD MEMBERS:
(as of June 30, 2000)

Richard Toledo	President
Agatha (Aggie) M. Lopez	Vice-President
Bill C. Rothanbargar	Secretary
Matthew Archuleta	Member
Leonard J. DeLayo, Jr.	Member
Dolores Herrera	Member
Mary Lee Martin	Member

PRINCIPAL ADMINISTRATIVE OFFICIALS:

Dr. Bradford Allison	Superintendent
Michael J. Vigil	Chief Business Officer
Dr. Elizabeth Everitt	Associate Superintendent for Student Learning and District Management
Sue Griffith	Associate Superintendent for Student Learning and District Management
Joseph Vigil	Associate Superintendent for Student Retention and School Reform
Diego Gallegos	Assistant Superintendent for School Reform and Performance Counts
Susie Peck	Assistant Superintendent for School Reform and Performance Counts

FINANCIAL SECTION

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE Agency	ACCOUNT GROUPS			TOTALS	
	General	Special Revenue	Debt Service	Capital Projects		General Fixed Assets	General Long- Term Debt	2000		1999
								(Memorandum Only)		
ASSETS AND OTHER DEBITS										
Cash and cash equivalents	\$ 77,165,758	\$ 7,707,366	\$ 13,649,333	\$ 99,657,988	\$ 3,488,787	\$ -	\$ -	\$ 201,669,232	\$ 193,639,420	
Receivables:										
Intergovernmental	-	3,529,570	-	-	-	-	-	3,529,570	1,885,966	
Property taxes	311,757	-	6,449,969	9,981,566	-	-	-	16,753,292	6,179,035	
Other	984,933	(21)	(114)	336,940	-	-	-	1,291,738	1,632,849	
Due from other funds	2,491,570	-	-	-	-	-	-	2,491,570	4,280,216	
Supply inventories	3,192,435	1,133,131	-	-	-	-	-	4,325,566	4,191,493	
Fixed assets	-	-	-	-	729,355,196	-	-	729,355,196	675,243,319	
Amount available for retirement of long-term debt	-	-	-	-	-	16,148,226	-	16,148,226	14,480,641	
Amount to be provided for retirement of long-term debt	-	-	-	-	-	92,396,247	-	92,396,247	78,693,272	
Total assets and other debits	\$ 84,116,453	\$ 12,370,046	\$ 20,099,188	\$ 109,986,494	\$ 3,488,787	\$ 729,355,196	\$ 108,544,473	\$ 1,067,960,637	\$ 980,226,211	
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Vouchers payable	\$ 2,230,187	\$ 802,983	\$ -	\$ 7,487,934	\$ -	\$ -	\$ -	\$ 10,521,104	\$ 7,262,130	
Salaries and employee benefits payable	45,276,818	21,561	-	-	-	-	-	45,298,379	52,166,159	
Accrued interest payable	-	-	1,971,839	-	-	-	-	1,971,839	1,660,276	
Funds held for the benefit of others	-	-	-	-	3,488,787	-	-	3,488,787	3,210,800	
Deferred revenue:										
Federal projects	-	5,756,153	-	-	-	-	-	5,756,153	5,084,459	
Delinquent property taxes	612,276	-	1,979,123	5,642,106	-	-	-	8,233,505	4,480,361	
Due to other funds	-	2,491,570	-	-	-	-	-	2,491,570	4,280,216	
General obligation bonds	-	-	-	-	-	97,500,000	-	97,500,000	83,050,000	
Compensated absences	1,971,626	-	-	-	-	5,525,473	-	7,497,099	6,134,026	
Estimated claims liability	2,700,000	-	-	-	-	5,519,000	-	8,219,000	7,595,000	
Other accrued liabilities	479,415	-	-	42,741	-	-	-	522,156	346,362	
Total liabilities	\$ 53,270,322	\$ 9,072,267	\$ 3,950,962	\$ 13,172,781	\$ 3,488,787	\$ 108,544,473	\$ 191,499,592	\$ 175,269,789	\$ 175,269,789	

The accompanying notes to financial statements and Exhibits D, G, J, M, P and Q are an integral part of this balance sheet.

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2000

WITH COMPARATIVE TOTALS FOR 1999

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE Agency	ACCOUNT GROUPS		TOTALS	
	General	Special Revenue	Debt Service		Capital Projects	General Fixed Assets	General Long- Term Debt	(Memorandum Only) 2000
FUND BALANCES:								
Investment in fixed assets								
Fund balances:								
Reserved for:								
Inventories	3,192,435	1,133,131	-	-	-	-	4,325,566	4,191,493
Claims	1,870,000	-	-	-	-	-	1,878,000	1,821,000
Encumbrances	169,560	16,986	-	15,190,067	-	-	15,376,613	23,813,445
Unreserved:								
Designated for:								
Subsequent years' expenditures		2,147,662	16,148,226	81,623,646	-	-	99,919,534	79,059,353
Deferred Sick Leave	1,300,000	-	-	-	-	-	1,300,000	1,300,000
Claims	11,368,000	-	-	-	-	-	11,368,000	8,543,000
Undesignated	12,938,136	-	-	-	-	-	12,938,136	10,984,812
Total fund balances	30,846,131	3,297,779	16,148,226	96,813,713	729,355,196	-	876,461,045	804,956,422
Total liabilities and fund balances	\$ 84,116,453	\$ 12,370,046	\$ 20,099,188	\$ 109,986,494	\$ 3,488,787	\$ 108,544,473	\$ 1,067,960,637	\$ 980,226,211

The accompanying notes to financial statements and Exhibits D, G, J, M, P and Q are an integral part of this balance sheet.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

	General	Special Revenue	Debt Service	Capital Projects	TOTALS (Memorandum Only)	
					2000	1999
REVENUES:						
Local and county sources	\$ 9,906,526	\$ 14,395,511	\$ 19,498,703	\$ 58,552,680	\$ 102,353,420	\$ 89,238,621
State sources	395,198,863	-	-	2,180,560	397,379,423	382,972,964
Federal sources	1,068,168	30,337,054	-	-	31,405,222	28,464,718
Government subsidies	-	11,670,726	-	-	11,670,726	10,573,386
U.S.D.A. commodities	-	1,253,915	-	-	1,253,915	1,093,961
State textbook subsidies	6,869,179	-	-	-	6,869,179	6,442,115
Total revenues	413,042,736	57,657,206	19,498,703	60,733,240	550,931,885	518,765,765
EXPENDITURES:						
Current -						
Instruction	246,296,866	20,768,137	-	-	267,065,003	258,144,424
Instructional support	82,946,829	11,027,439	-	-	93,974,268	86,953,694
Administration	6,179,552	616,100	-	-	6,795,652	6,951,446
Pupil transportation services	14,995,000	-	-	-	14,995,000	14,996,208
Operation and maintenance of plant	44,763,336	346,484	-	-	45,109,820	45,482,696
Non-instructional support	1,068,718	-	-	-	1,068,718	918,465
Community services	781,975	2,322,900	-	-	3,104,875	2,749,794
Indirect costs	-	575,779	-	-	575,779	536,854
Business/support services	1,096,263	-	-	-	1,096,263	3,367,350
State textbook subsidies	7,272,648	-	-	-	7,272,648	7,040,169
Food services	-	21,154,330	-	-	21,154,330	20,817,552
Athletics	2,730,084	528,319	-	-	3,258,403	2,849,347
Debt service	-	-	17,831,118	-	17,831,118	14,359,770
Capital outlay	53,7715	-	-	77,683,548	77,737,263	65,778,155
Total expenditures	408,184,986	57,339,488	17,831,118	77,683,548	561,039,140	530,845,924
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,857,750	317,718	1,667,585	(16,950,308)	(10,107,255)	(12,080,159)
OTHER FINANCING SOURCES (USES):						
Operating transfers in (out)	-	-	-	-	-	-
Proceeds from general obligation bond issuance	-	-	-	27,500,000	27,500,000	22,500,000
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	4,857,750	317,718	1,667,585	10,549,692	17,392,745	10,439,841
FUND BALANCE AT BEGINNING OF YEAR	25,988,381	2,980,061	14,480,641	86,264,021	129,713,104	119,273,262
FUND BALANCE AT END OF YEAR	\$ 30,846,131	\$ 3,297,779	\$ 16,148,226	\$ 96,813,713	\$ 147,105,849	\$ 129,713,103

The accompanying notes to financial statements and Exhibits D, G, J, M, P and Q are an integral part of this balance sheet.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINED STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	GENERAL FUND			SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local and county sources	\$ 3,794,048	\$ 9,204,276	\$ 410,228	\$ 16,422,285	\$ 14,729,723	\$ (1,692,562)	\$ 16,102,231	\$ 15,432,897	\$ (669,334)
State sources	402,335,437	402,652,974	117,537	-	-	-	-	-	-
Federal sources	1,144,436	1,140,855	(3,581)	49,640,387	41,154,484	(8,485,903)	-	-	-
Total revenues	412,473,921	412,998,105	524,184	66,062,672	55,884,207	(10,178,465)	16,102,231	15,432,897	(669,334)
OTHER FINANCING SOURCES:									
Proceeds from general obligation bonds	-	-	-	-	-	-	-	-	-
Operating transfer in (out)	-	-	-	-	-	-	-	-	-
Total revenues and other financing sources	412,473,921	412,998,105	524,184	66,062,672	55,884,207	(10,178,465)	16,102,231	15,432,897	(669,334)
BEGINNING CASH BALANCE BUDGETED	11,573,178			1,964,058			15,735,991		
Total revenues, other financing sources and beginning cash budgeted	\$ 424,047,099			\$ 68,026,730			\$ 31,838,222		
EXPENDITURES:									
Current:									
Instruction	252,579,610	245,896,635	6,682,975	-	-	-	-	-	-
Instructional support	85,967,877	82,909,514	3,058,363	-	-	-	-	-	-
Administration	6,697,688	6,169,535	528,153	-	-	-	-	-	-
Pupil transportation services	15,114,741	14,995,121	119,620	-	-	-	-	-	-
Operation and maintenance of plant	44,970,803	44,884,463	86,340	-	-	-	-	-	-
Non-instructional support	1,124,614	1,069,597	55,017	-	-	-	-	-	-
Community services	1,248,483	781,975	466,508	-	-	-	-	-	-
Non operating	2,236,087	-	2,236,087	-	-	-	-	-	-
Business/support services	3,466,689	3,240,746	225,953	-	-	-	-	-	-
Instructional materials	7,845,432	7,272,648	572,784	-	-	-	-	-	-
Food services	-	-	-	20,127,489	19,958,739	168,750	-	-	-
Federal programs	-	-	-	47,145,063	35,725,323	11,419,740	-	-	-
Athletics	2,731,666	2,726,147	5,519	754,178	505,528	248,650	-	-	-
Debt service	-	-	-	-	-	-	31,838,222	17,519,555	14,318,667
Deferred Sick Leave	-	-	-	-	-	-	-	-	-
Capital outlay	63,399	53,715	9,684	-	-	-	-	-	-
Total expenditures	424,047,099	410,000,096	14,047,003	68,026,730	56,189,590	11,837,140	31,838,222	17,519,555	14,318,667

The accompanying notes to financial statements and Exhibits D, G, J, M, P and Q are an integral part of this balance sheet.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINED STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	CAPITAL PROJECTS FUNDS			TOTALS (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	2000 Actual	Variance Favorable (Unfavorable)
REVENUES:						
Local and county sources	\$ 48,711,242	\$ 55,429,354	\$ 6,718,112	\$ 90,029,806	\$ 94,796,250	\$ 4,766,444
State sources	22,333,000	2,099,502	(20,233,498)	424,868,437	404,752,476	(20,115,961)
Federal sources	-	-	-	50,784,823	42,295,339	(8,489,484)
Total revenues	<u>71,044,242</u>	<u>57,528,856</u>	<u>(13,515,386)</u>	<u>565,683,066</u>	<u>541,844,065</u>	<u>(23,839,001)</u>
OTHER FINANCING SOURCES:						
Proceeds from general obligation bonds	27,500,000	27,500,000	-	27,500,000	27,500,000	-
Operating transfer in (out)	-	-	-	-	-	-
Total revenues and other financing sources	<u>98,544,242</u>	<u>85,028,856</u>	<u>(13,515,386)</u>	<u>593,183,066</u>	<u>569,344,065</u>	<u>(23,839,001)</u>
BEGINNING CASH BALANCE BUDGETED	<u>92,499,073</u>			<u>121,772,300</u>		
Total Revenues, Other Financing Sources and Beginning Cash Budgeted	<u>\$ 191,043,315</u>			<u>\$ 714,955,366</u>		
EXPENDITURES:						
Current:						
Instruction	-	-	-	252,579,610	245,896,635	6,682,975
Instructional support	-	-	-	85,967,877	82,909,514	3,058,363
Administration	-	-	-	6,697,688	6,169,535	528,153
Pupil transportation services	-	-	-	15,114,741	14,995,121	119,620
Operation and maintenance of plant	-	-	-	44,970,803	44,884,463	86,340
Non-instructional support	-	-	-	1,124,614	1,069,597	55,017
Community services	-	-	-	1,248,483	781,975	466,508
Non operating	-	-	-	2,236,067	-	2,236,067
Business/support services	-	-	-	3,466,899	3,240,746	225,953
Instructional materials	-	-	-	7,845,432	7,272,648	572,784
Food services	-	-	-	20,127,489	19,958,739	168,750
Federal programs	-	-	-	47,145,063	35,725,323	11,419,740
Athletics	-	-	-	3,485,844	3,231,675	254,169
Debt service	-	-	-	31,838,222	17,519,555	14,318,667
Deferred Sick Leave	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>191,043,315</u>	<u>75,881,162</u>	<u>115,162,153</u>	<u>191,106,714</u>	<u>75,934,877</u>	<u>115,171,837</u>
	<u>191,043,315</u>	<u>75,881,162</u>	<u>115,162,153</u>	<u>714,955,366</u>	<u>559,590,403</u>	<u>155,364,963</u>

The accompanying notes to financial statements and Exhibits D, G, J, M, P and Q are an integral part of this balance sheet.

NOTES TO FINANCIAL STATEMENTS

STATE OF NEW MEXICO

ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

JUNE 30, 2000

(1) REPORTING ENTITY:

The Albuquerque Municipal School District No. 12, Albuquerque, New Mexico ("District"), was formed in the late 1800's. The District operates with a superintendent and seven elected board members. The District provides educational services to approximately 90,000 students.

The general-purpose financial statements include all funds and account groups that are controlled by, or dependent on, the District. Control by or dependence on the District was determined on the basis of budget adoption, taxing authority, outstanding debt secured by general obligations of the District, or the obligation of the District to finance any deficits that may occur. KANW, a public radio station, is included in the reporting entity. KANW also prepares separate audited financial statements that are audited by independent auditors in accordance with requirements set forth by the Corporation for Public Broadcasting. The results of this audit are on file at the radio station.

KNME-TV is a non-profit television station jointly formed by the District and the University of New Mexico and has a separate governing board from that of the District. KNME-TV provides educational programming to the residents of New Mexico. It is excluded from the reporting entity because the District does not have the ability to exercise influence over daily operations and approve budgets; however, some funding is provided by the District as well as by the University of New Mexico, private grants, gifts and contributions. KNME-TV maintains separate accounting records and has its own separately audited financial statements. During fiscal year 2000, the District provided \$20,000 to KNME-TV.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the District conform to generally accepted accounting principles and general practice for public schools. The following is a summary of the District's significant accounting policies.

A. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups. The operations of each fund are accounted for with a separate set of self-balancing accounts. The following fund types and account groups are used by the District:

Governmental Funds

Governmental funds include the following fund types:

General Fund -- The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those for capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds are created as required and authorized by the State Department of Education. The Cafeteria Fund and the various Federal program funds are treated

as Special Revenue Funds because the major revenue sources in these funds (Federal revenues) have specific restricted uses.

Debt Service Fund -- The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Property sales are recorded when the parties are bound by the terms of the contract, all consideration (including adequate cash) has been exchanged and all conditions precedent to closing have been performed. Until a sale has been recorded, revenues are deferred and payments received are reflected as escrow deposits.

Fiduciary Funds

Agency Funds -- Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds relate primarily to the activities of individual schools. While these funds are under the supervision of the District and enhance the District's educational programs, they are funds of the individual schools and/or their student bodies and are not available for use by the District.

Account Groups

General Fixed Assets -- This group of accounts is used to account for the fixed assets of the District.

General Long-Term Debt -- This group of accounts is used to account for long-term liabilities expected to be financed from governmental funds.

Financial Statement Presentation

The District follows the State of New Mexico Department of Education (SDE) guidelines related to financial reporting presentation. The SDE modifies the reporting of functional expenditure categories from year to year. In June, 1999 the Governmental Accounting Standards Board issued Statement No. 34-Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. Implementation of the provisions of this statement will significantly change the content and format of the basic financial statements and required supplementary information of the district when it is implemented in the fiscal year ending June 30, 2002.

B. Basis of Accounting

Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Property taxes are collected by the Bernalillo and Sandoval County Treasurers, and remitted to the District. Property tax revenue is recognized at the time of receipt or earlier if accrual criteria are met. The District's accounting policy is to defer property taxes that are not collected within 60 days after fiscal year end since delinquent property taxes are not available to finance current fiscal year District operations. Delinquent property taxes collected in future periods will be recognized as revenue when collected.

Grant expenditures in excess of receipts are recorded as a receivable from the funding source, and grant receipts in excess of expenditures are recorded as deferred revenue. Revenue for grants is recognized based upon the expenditures recorded. Grants are usually revocable only for failure to comply with prescribed compliance requirements.

Expenditures are recorded when the related fund liability is incurred, except interest on general long-term debt which is recognized when due, and certain compensated absences and claims which are recognized when expected to be liquidated with expendable available financial resources.

C. Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data:

1. Subsequent to January 31 and prior to June 1, the District Superintendent submits to the District's Board of Education a proposed budget for the fiscal year which commences the following July 1. The budget includes proposed expenditures and the means of financing them.
2. The proposed budget is presented at meetings subject to the Open Meetings Act of New Mexico, and the public is invited to comment.
3. The District is required to submit to the State Department of Education School Budget & Financial Analysis Unit (SBFAU) a proposed budget for the fiscal year which commences the following July 1. In March, this unit notifies the District of the due date.
4. Based on criteria set by the SBFAU, the District undergoes either a formal technical review or a more informal phone review each year. Subsequent to this action, the local Board approves the budget by June 20, and SDE approves it by June 30.
5. All intra-function transfers of budget amounts are approved by the District's Board of Education. Inter-function transfers within funds require the additional approval of the SBFAU. In addition, SBFAU controls budgeted expenditure amounts by function.
6. Formal budgetary integration is employed during the year for the General Fund, Special Revenue Funds and Capital Projects Funds. Budgetary amounts for the Debt Service Fund are based upon general obligation bond indenture provisions.
7. Budgets for the General Fund, Special Revenue Funds and Capital Projects Funds are adopted on a basis consistent with the "Manual of Procedures for Uniform Financial Accounting and Budgeting for School Districts".
8. Budgeted amounts are as originally adopted or as amended by the SBFAU. Unspent general appropriations lapse at year-end unless they have been encumbered.

For budgetary purposes, expenditures include amounts paid in the fiscal year, adjusted for the effects of liabilities paid within ten days of fiscal year-end, and unpaid salaries and benefits attributable to services provided during the school year.

D. Encumbrances

Encumbrances represent commitments in the form of purchase orders and contracts for goods and services not yet received. Encumbrances are reported as reservations of fund balance as the commitments will be honored in subsequent years. Encumbrances do not constitute expenditures or liabilities.

E. Fund Balance

The District designates the portion of the year-end fund balance, not otherwise designated or reserved, for subsequent years' expenditures. These designations are established to earmark resources for specific future use and to indicate that the fund balance does not represent available expendable resources.

F. Cash and Cash Equivalents

Policies regarding cash and cash equivalents are approved by the District's Board of Education and are governed by New Mexico statute. Such policies allow deposits or investments in certificates of deposit, savings accounts, overnight repurchase agreements, various obligations of the U.S. Government or its agencies and the New Mexico State Treasurer's Local Government Short Term Investment Fund. Such deposits and investments must be made through a state or Federally chartered bank or savings and loan association which is insured by the FDIC and which is within the geographic boundaries of the District, or with the New Mexico State Treasurer.

Collateral is required for at least 50% of all deposits not insured by the FDIC. Obligations that may be pledged as collateral are obligations of the U.S. Government, its agencies, and state and local governments. Collateral is held in safekeeping at depository institutions in the name of the District.

G. Supply Inventories

Supply inventories of the General Fund are valued at the lower of average cost or market and consist of educational supplies. Cafeteria Fund inventories consist of purchased and donated commodities. Purchased inventories are stated at the lower of average cost or market. Donated inventories, received at no cost under a program supported by the Federal government, are recorded at the lower of their estimated fair market value at the date of receipt or current market value.

The food commodities received from the Federal government (passed through from the State) are recorded as revenues and expenditures as they are consumed. Quantities on hand at year-end are recorded as inventory with an offsetting credit to deferred revenue. Such revenue is recognized when the inventoried items are consumed.

Purchased inventories are recorded as expenditures at the time individual inventory items are used. Reported inventories are offset by a fund balance reservation which indicates that they do not constitute available expendable resources.

H. Compensated Absences

Employees of the District earn both sick leave and vacation leave as a function of service. Beginning July 1, 1998, the District implemented a policy that permits employees to sell back excess sick leave. Employees that retire after July 1, 1999 will receive payment as follows:

- 1) Any unused sick leave accrued in the current fiscal year.
- 2) Ten percent of all remaining sick leave accrued.

Employees that are not retiring can request payment for twenty percent of sick leave in excess of 60 days. Payment for this leave will take place after the close of the current fiscal year.

In the event of termination or retirement, employees can be paid for accumulated vacation leave up to 176 hours. Accordingly, accumulated vacation leave is recorded as if fully vested. The vested vacation leave payable is calculated using current pay levels and is recorded in the governmental

funds to the extent it will be paid with currently available financial resources. The remaining amount is recorded in the General Long-Term Debt Account Group.

Certain employees of the District (primarily school teachers and principals) work nine months of the 12-month fiscal year. The District disburses payroll to such employees throughout the entire 12-month period. Accordingly, salaries payable in the accompanying financial statements include accrued salaries for services performed through June 30, 2000 for these employees. The accrued salaries will be paid within two months after the end of the fiscal year.

I. Fixed Assets

General fixed assets are recorded as expenditures in the governmental funds when acquired, and are capitalized at cost in the General Fixed Assets Account Group. Donated assets are accounted for in the General Fixed Assets Account Group, and are recorded at their estimated fair value at the time of donation. General fixed assets are not depreciated.

J. Totals (Memorandum Only)

Total columns on the accompanying combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in fund balance in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund elimination's have not been made in the aggregation of this data.

(3) CASH AND CASH EQUIVALENTS:

Cash and cash equivalents consist of the following at June 30, 2000:

	<u>Carrying Amount</u>
Cash on hand	\$ 200
Demand deposits, savings accounts and certificates of deposit	6,545,770
New Mexico State Treasurer's Local Government Short Term Investment Fund	124,446,000
Repurchase agreements	<u>70,677,262</u>
Total cash and cash equivalents	<u>\$ 201,669,232</u>

The carrying amount of deposits in banks differs from the bank balances due to timing differences. At June 30, 2000 bank deposits were \$12,191,819 of which \$3,928,728 was covered by Federal depository insurance. The remaining \$8,263,091 was collateralized by \$6,410,078 of securities (see note 2-F). Amounts held by the State of New Mexico Local Government Short Term Investment Fund and amounts invested in repurchase agreements are collateralized by the underlying investments. In addition, at June 30, 2000, the District had accumulated \$15,946,000 of cash which is restricted for payment of workers' compensation claims and property and casualty claims.

(4) INTERGOVERNMENTAL RECEIVABLES:

The following is a summary of the amounts due the District from various governmental sources at June 30, 2000:

State, local and private grants	\$ 792,185
Federal funding sources	<u>2,737,385</u>
Total intergovernmental receivables	<u>\$ 3,529,570</u>

(5) GENERAL FIXED ASSETS:

A summary of changes in general fixed assets for the year ended June 30, 2000 follows:

	<u>Balance</u> <u>June 30, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2000</u>
Land and improvements	\$ 81,557,924	\$ 2,265,218	\$ 44,694	\$ 4,356,725	\$ 88,135,173
Buildings and Improvements	488,310,668	3,384,998	454,402	18,044,084	509,285,348
Furniture, fixtures and equipment	66,390,805	9,673,938	2,221,228	539,655	74,383,170
Construction in progress	38,983,922	48,817,215	7,309,168	(22,940,464)	57,551,505
	<u>\$ 675,243,319</u>	<u>\$ 64,141,369</u>	<u>\$ 10,029,492</u>	<u>\$ -</u>	<u>\$ 729,355,196</u>

(6) GENERAL LONG-TERM DEBT:

The following is a summary of changes in liabilities reported in the General Long-Term Debt Account Group for the year ended June 30, 2000:

	<u>Balance</u> <u>June 30,</u> <u>1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30,</u> <u>2000</u>
General obligation bonds	\$ 83,050,000	\$ 27,500,000	\$ 13,050,000	\$ 97,500,000
Compensated absences (net):				
Vacation Leave	2,593,627	147,049	1,017,797	1,722,879
Sick Leave	2,635,286	1,167,308	-	3,802,594
Estimated claims liability (net) (Note 11)	4,895,000	624,000	-	5,519,000
	<u>\$ 93,173,913</u>	<u>\$ 29,438,357</u>	<u>\$ 14,067,797</u>	<u>\$ 108,544,473</u>

General Obligation Bonds

On February 2, 1993, the voters of the District authorized issuance of general (ad valorem) obligation bonds totaling \$66,500,000. In February 1996, an additional \$67,500,000 of bonds were authorized, and in February of 1999, \$75,000,000 of bonds were authorized. The bonds are secured by the District's full faith and credit and are general obligations of the District payable from ad valorem taxes to be levied, without limitation as to rate or amount, against all taxable property within the District. Interest on all issues is payable semiannually on February 1 and August 1. Principal is payable annually on August 1. The proceeds of the bonds are being used for the purpose of erecting, remodeling, making additions to and furnishing school buildings, and purchasing and improving school grounds. General obligation bonds issued and outstanding at June 30, 2000 are as follows:

<u>Date</u> <u>of Issue</u>	<u>Original</u> <u>Issue</u>	<u>Amount</u> <u>Outstandin</u>	<u>Interest</u> <u>Rates</u>	<u>Final</u> <u>Maturity Date</u>
July 1, 1993	\$ 27,500,000	\$ 9,000,000	4.00%-4.80%	August 1, 2008
September 1, 1994	21,500,000	10,000,000	4.45%-5.95%	August 1, 2008
September 1, 1995	17,500,000	6,650,000	4.45%-5.30%	August 1, 2008
August 1, 1996	22,500,000	13,900,000	5.00%-6.50%	August 1, 2012
August 1, 1997	22,500,000	15,350,000	4.50%-5.00%	August 1, 2013
September 2, 1998	22,500,000	15,100,000	4.00%-4.75%	August 1, 2014
August 1, 1999	27,500,000	27,500,000	4.50%-6.00%	August 1, 2014
	<u>\$ 161,500,000</u>	<u>\$ 97,500,000</u>		

The August 1, 1999 issue represented the first installment of the \$75,000,000 authorization. The second installment of \$22,500,000 was dated August 1, 2000. It is anticipated the remaining bonds will be issued in the Fall of 2001.

Summary of Annual Debt Service Requirements

The annual debt service requirements, including \$32,697,031 of future interest, on the obligations outstanding at June 30, 2000 are as follows:

<u>Year ending June 30,</u>	<u>General Long- Term Debt</u>
2001	17,681,338
2002	12,242,237
2003	11,572,338
2004	9,104,187
2005	8,037,913
2006	7,973,612
2007	7,902,838
2008	8,018,737
2009	8,209,188
2010	6,575,450
2011	6,574,294
2012	6,800,262
2013	6,752,900
2014	6,500,924
2015	6,250,813
	<u>\$130,197,031</u>

Operating Leases

The District leases various equipment under short-term cancelable operating leases. Rental expense for the year ended June 30, 2000, was \$701,288.

Compensated Absences

Vested vacation leave and estimated sick leave liabilities at June 30, 2000, by fund is as follows:

	<u>Vacation</u>	<u>Sick Leave</u>
General	\$2,378,043	\$4,438,067
Transportation	11,555	14,762
Special Revenue-		
Cafeteria	67,591	76,425
Federal Projects	132,132	208,901
State and Local Projects	18,004	3,970
Capital Projects	<u>133,351</u>	<u>14,298</u>
	<u>\$2,740,676</u>	<u>\$4,756,423</u>

(7) PROPERTY TAXES:

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied each year on July 1 on the taxable valuation of property located in the District as of the preceding January 1. The taxable valuations for the various classes of property are determined by the

Bernalillo and Sandoval Counties Assessors and the State of New Mexico Department of Taxation and Revenue at one-third of assessed valuation. Property in the District for the fiscal year 2000 tax levy had a taxable value of \$8,612,325,965. The rate of taxes for operating purposes for all taxing jurisdictions is limited by the State Constitution to 20 mills (\$20 per \$1,000 assessed valuation), of which the District's House Bill 33 portion, by state regulation, is limited to 15 mills. Taxes are payable in two equal installments on November 1 and May 1 and become delinquent after 30 days. Property taxes receivable at June 30, 2000 are as follows:

General Fund	\$ 311,757
Capital Projects	9,991,566
Debt Service	<u>6,449,969</u>
Total	<u>\$16,753,292</u>

(8) INTERFUND ASSETS AND LIABILITIES:

Due to and due from balances as of June 30, 2000, consist of \$2,491,570 payable by the Special Revenue Funds to the General Fund.

(9) CONTINGENT LIABILITIES:

A number of legal claims are presently pending against the District. It is the opinion of the District's management, after consulting with outside legal counsel, that final settlement of these matters will not exceed estimated defense and liability accruals, and will not result in any material adverse effect on the financial position of the District.

The District receives revenues from various Federal and State grant programs which are subject to review and approval as to allowable expenditures by the respective grantor agencies. Any settlements or expenditures arising from a final review are recognized in the period agreed upon by the agency and the District.

(10) RETIREMENT PLAN:

Employees of the District participate in a defined benefit retirement plan through the Educational Retirement Act (ERA) of New Mexico, as part of the cost-sharing multiple employer public employee retirement system. Information pertaining to the actuarially computed present value of vested accumulated plan benefits and non-vested accumulated plan benefits, the plan's net assets available for benefits, the assumed rate of return used in computing the present value, and ten-year historical trend information presenting ERA's progress in accumulating sufficient assets to pay benefits when due is not available for individual government agencies participating in the plan. Actuarial pension data for the State of New Mexico, as employer, is provided at the state-wide level in a separately issued audit report of the ERB.

Retirement Eligibility

The benefit for retirement at age 60, or after 25 years of service before age 60, is an annual sum equal to the "final average salary" multiplied by the total number of years of service credit times 2.35%.

A member is eligible to retire when:

1. the member's age and earned service credit add up to the sum of 75 or more, or
2. the member is age 65 or more with at least five years of earned service credit, or
3. the member has earned allowed service credit totaling 25 or more years.

A further requirement to be eligible to retire is that one must be a "member" having at least one year of employment after July 1, 1957, and at least five years of contributory employment. Eligible members who have one year of employment after July 1, 1957, but less than the required five years, may contribute to the fund for each year needed. The cost of such contributions is 15.2% of the average salary of the last five years for each year of contributory employment needed, plus 3% compound interest from July 1, 1957, to the date of payment.

When a member has completed five or more years of "earned service credit" and has made contributions for at least five years, the member may terminate employment, leave his/her contributions in the retirement fund and retire (1) when the member's age and years of "earned service credit" (covered employment in New Mexico) add up to 75 or more, or (2) the member may retire at age 65, if he/she has at least five years of "earned service credit".

Funding Policy

Covered employees are required by state statute to contribute 7.6% of their gross compensation. The District is required by state statute to contribute 8.65% of covered payroll costs.

The contribution requirement for the year ended June 30, 2000 was \$50,162,661 which consisted of \$26,701,982 from the District and \$23,460,679 from employees.

The payroll for employees covered by ERA for the year ended June 30, 2000 was \$308,693,435; the total payroll for all employees of the District was \$315,004,369.

(11) RETIREE HEALTH CARE ACT CONTRIBUTIONS:

The Retiree Health Care Act (Section 10-7c-1 to 10-7c-16, NMSA 1978) provides comprehensive core group health insurance for persons who have retired from certain public service in New Mexico. The purpose is to provide eligible retirees, their spouses, dependents, and surviving spouses and dependents with health insurance consisting of a plan, or optional plans, of benefits that can be purchased by funds flowing into the Retiree Health Care Fund and by co-payments or out-of-pocket payments of eligible retirees.

Moneys flow to the Retiree Health Care Fund on a pay-as-you-go basis from eligible employers and eligible retirees. Eligible employers are institutions of higher education, school districts, or other entities participating in the public school insurance authority and state agencies, state courts, magistrate courts, municipalities or counties, which are affiliated under or covered by the Educational Retirement Act, the Magistrate Retirement Act, or the Public Employees Retirement Act.

Eligible retirees are: (1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the Retiree Health Care Act on the person's behalf, unless that person retires on or before July 1, 1995, in which event the time period required for employee and employer contributions shall become the period of time between July 1, 1990, and the date of retirement; or (2) retirees defined by the act who retired prior to July 1, 1990.

Each participating employer makes contributions to the fund in the amount of one percent of each participating employee's annual salary. Each participating employee contributes to the fund an amount equal to one-half of one percent of the employee's salary. Each participating retiree pays a monthly premium of fifty-six dollars (\$56.00) for the basic single plan and an additional participation fee of five dollars (\$5.00) if the eligible participant retired prior to July 1, 1990, and made no contributions to the plan.

Contributions from participating employers and participating employees become the property of the Retiree Health Care Fund and are not refundable under any circumstances, including termination

of employment or termination of the participating employer's operation or participation in the Retiree Health Care Act. The employer, employee, and retiree contributions are required to be remitted to the Retiree Health Care Authority on a monthly basis. During fiscal year 2000, the District remitted \$3,086,934 in employer contributions and \$1,543,506 in employee contributions.

Information concerning the Retiree Health Care Authority, premiums paid, claims paid and total participant contributions for fiscal year ending June 30, 2000 can be obtained from their annual financial report on file with the Office on the New Mexico State Auditor.

(12) RISK MANAGEMENT:

The District is self-insured for workers' compensation claims, property and casualty claims which are not covered by an insurance policy which covers claims in excess of \$150,000, \$100,000 and \$250,000, respectively, up to a limit of \$10,000,000. Estimated liabilities for such claims are recorded in the General Fund to the extent they are expected to be paid with available expendable financial resources. Remaining amounts are recorded as liabilities in the General Long-Term Debt Account Group.

Liabilities for estimated claims at June 30, 2000 are summarized as follows:

Workers' compensation	\$ 2,592,000
Property and casualty	2,527,000
Estimated incurred but not reported claims	<u>3,100,000</u>
Total liabilities	<u>\$ 8,219,000</u>

At June 30, 2000, the District accrued estimated claims liability of \$2,700,000 in the General Fund (workers' compensation liability of \$1,700,000 and property and casualty claims of \$1,000,000). The remaining accrued liability of \$5,519,000 is reported in the General Long-Term Debt Account Group.

In order to continue to self-insure for workers' compensation claims, the Workers' Compensation Administration requires that the District restrict cash balances in an amount equal to the estimated workers' compensation claims liability, including incurred but not reported claims. The required restricted balance at June 30, 2000 is \$3,578,000. A portion of this amount of restricted cash is accrued as a general fund liability, and the rest is shown as reserved fund balance in the General Fund. In addition, at June 30, 2000, the District had designated \$11,368,000 of General Fund fund balance for claims.

(13) BUDGETARY BASIS OF ACCOUNTING:

The actual results of operations are presented in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - All Governmental Fund Types in accordance with the budgetary basis of accounting to provide a meaningful comparison of actual results to the budget.

Budgetary comparisons are presented in the balanced presentation format whereby the excess (deficiency) of revenues over expenditures is reflected as Beginning Cash Balance budgeted.

The major differences between the budgetary basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP); and
2. Generally, expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP). However, budgetary expenditures include amounts paid within ten days of fiscal year end and salaries and benefits attributable to services provided during the fiscal year. The non-budgeted accounts and funds primarily consist of the adjustment to record the state instructional materials credit.

A reconciliation of GAAP revenues and expenditures to the budgetary basis is shown below:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
REVENUES:				
Budgetary Basis - Exhibit C	\$412,998,105	\$55,884,207	\$15,432,897	\$85,028,856
Reclassifying adjustments	(400,000)	-	(114)	(1,057)
Deferred revenues	(293,377)	809,272	-	-
Accruals	-	-	4,065,920	3,205,441
Non-budgeted accounts/funds	738,008	-	-	-
Inventory adjustment	-	963,727	-	-
GAAP Basis - Exhibit B	<u>\$413,042,736</u>	<u>\$57,657,206</u>	<u>\$19,498,703</u>	<u>\$88,233,240</u>
EXPENDITURES:				
Budgetary Basis - Exhibit C	\$410,000,096	\$56,189,590	\$17,519,555	\$75,881,162
Reclassifying adjustments	(400,000)	-	-	-
Accruals	746,090	(50,328)	311,563	1,802,386
Change in insurance reserve	(2,500,000)	-	-	-
Non-budgeted accounts/funds	355,679	-	-	-
Inventory adjustment	(16,879)	1,200,226	-	-
GAAP Basis - Exhibit B	<u>\$408,184,986</u>	<u>\$57,339,488</u>	<u>\$17,831,118</u>	<u>\$77,683,548</u>

(14) COMMITMENTS:

The District contracts with outside vendors for construction and renovation of various facilities. At June 30, 2000 contracts encumbering capital funds totaled \$15,258,118 which is anticipated to be paid over the next two years.

(15) SUBSEQUENT EVENTS:

The 2000 New Mexico State Legislative Session allowed for charter schools to be formed in the state. These charters schools are required to be approved by the local school board authority, but operate as independent school districts. There were four charter schools formed within the Albuquerque Public School District boundaries for the school year 2000-2001. In compliance with GASB 14, their operations will be reported as component unit information in the annual report ending June 30, 2001.

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
GENERAL FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Cash and cash equivalents	\$ 77,165,758	\$ 74,236,169
Receivables:		
Property taxes	311,757	223,411
Other	954,933	976,203
Due from other funds	2,491,570	4,280,216
Supply inventories	<u>3,192,435</u>	<u>3,175,556</u>
Total assets	<u>\$ 84,116,453</u>	<u>\$ 82,891,555</u>
 <u>LIABILITIES AND FUND EQUITY</u> 		
LIABILITIES:		
Vouchers payable	\$ 2,230,187	\$ 690,627
Salaries and employee benefits payable	45,276,818	52,148,030
Deferred revenue - delinquent property taxes	612,276	154,740
Compensated absences	1,971,626	905,113
Estimated claims liability	2,700,000	2,700,000
Other accrued liabilities	<u>479,415</u>	<u>304,664</u>
Total liabilities	<u>53,270,322</u>	<u>56,903,174</u>
FUND EQUITY:		
Reserved for:		
Inventories	3,192,435	3,175,556
Claims	1,878,000	1,821,000
Encumbrances	169,560	164,013
Unreserved:		
Designated for:		
Sick Leave	1,300,000	1,300,000
Claims	11,368,000	8,543,000
Undesignated	<u>12,938,136</u>	<u>10,984,812</u>
Total fund equity	<u>30,846,131</u>	<u>25,988,381</u>
Total liabilities and fund equity	<u>\$ 84,116,453</u>	<u>\$ 82,891,555</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 GENERAL FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 JUNE 30, 2000 AND 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Local and county sources	\$ 9,906,526	\$ 8,797,616
State sources	395,198,863	378,845,298
Federal sources	1,068,168	1,276,094
Instructional materials	6,869,179	6,442,115
Total revenues	<u>413,042,736</u>	<u>395,361,123</u>
EXPENDITURES:		
Current -		
Instruction	246,296,866	238,620,080
Instructional support	82,946,829	77,748,200
Administration	6,179,552	6,269,408
Pupil transportation services	14,995,000	14,996,208
Operation and maintenance of plant	44,763,336	45,217,928
Non-instructional support	1,068,718	918,465
Community services	781,975	855,726
Business/support services	1,096,263	3,367,350
Instructional materials	7,272,648	7,040,169
Athletics	2,730,084	2,080,520
Capital outlay	<u>53,715</u>	<u>22,109</u>
Total expenditures	<u>408,184,986</u>	<u>397,136,163</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,857,750	(1,775,040)
OTHER FINANCING SOURCES:		
Operating transfers out	<u>-</u>	<u>(27,208)</u>
REVENUES AND OTHER FINANCING SOURCES UNDER EXPENDITURES	4,857,750	(1,802,248)
FUND BALANCE AT BEGINNING OF YEAR	<u>25,988,381</u>	<u>27,790,629</u>
FUND BALANCE AT END OF YEAR	<u>\$ 30,846,131</u>	<u>\$ 25,988,381</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 GENERAL FUND
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
REVENUES:			
LOCAL SOURCE:			
District school tax levy	\$ 1,809,922	1,951,841	\$ 141,919
Charges for services	2,073,600	1,521,386	(552,214)
Earnings from investments	3,900,000	4,491,813	591,813
Rent	25,000	81,180	56,180
Sale of equipment	131,727	46,906	(84,821)
Miscellaneous	853,799	1,111,150	257,351
Total local revenue	<u>8,794,048</u>	<u>9,204,276</u>	<u>410,228</u>
STATE SOURCE:			
State equalization guarantee	380,391,376	380,415,914	24,538
Transportation	14,781,388	14,766,810	(14,578)
State instructional materials	7,312,673	7,454,111	141,438
Other state revenue	50,000	16,139	(33,861)
Total state revenue	<u>402,535,437</u>	<u>402,652,974</u>	<u>117,537</u>
FEDERAL SOURCE:			
Public Law 874	626,767	489,469	(137,298)
Forest Reserve	4,280	2,920	(1,360)
Federal - indirect	468,389	575,779	107,390
Federal - other	45,000	72,687	27,687
Total Federal revenue	<u>1,144,436</u>	<u>1,140,855</u>	<u>(3,581)</u>
Total revenue all sources	<u>412,473,921</u>	<u>\$ 412,998,105</u>	<u>\$ 524,184</u>
Beginning cash balance budgeted	<u>11,573,178</u>		
Total revenues and beginning cash balance budgeted	<u>\$ 424,047,099</u>		
EXPENDITURES:			
Current:			
Instruction	\$ 252,579,610	\$ 245,896,635	\$ 6,682,975
Instructional support	85,967,877	82,909,514	3,058,363
Administration	6,697,688	6,169,535	528,153
Pupil transportation services	15,114,741	14,995,121	119,620
Operation and maintenance of plant	44,970,803	44,884,463	86,340
Non-instructional support	1,124,614	1,069,597	55,017
Community services	1,248,483	781,975	466,508
Non-operating	2,236,087	-	2,236,087
Business/support services	3,466,699	3,240,746	225,953
Instructional materials	7,845,432	7,272,648	572,784
Athletics	2,731,666	2,726,147	5,519
Deferred Sick Leave			-
Capital outlay	63,399	53,715	9,684
Total expenditures	<u>\$ 424,047,099</u>	<u>\$ 410,000,096</u>	<u>\$ 14,047,003</u>
	\$ -		

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Cafeteria Programs - To account for cash and foodstuffs that provide nutritionally adequate breakfasts and lunches to eligible school age children. (Public Law (P.L.) 100-435)

Title I Basic - To provide compensatory education services to educationally deprived school children (including private school pupils) in low-income areas. (P.L. 103-382)

Title I Migrant - To establish and improve state programs to meet the special education needs of the children of migratory workers in agriculture and fishing. (P.L. 103-382)

Title I Capital Expense - To cover capital expenses incurred by the Title I basic program in serving eligible private schools. (P.L. 103-382)

Title I Program Improvement - To support Title I schools that have not achieved any one of the desired outcomes or goals of the program. (P.L. 103-382)

Individual with Disabilities Education Act (IDEA - B) - To assure the availability of free, appropriate education and support services for all handicapped children. (P.L. 94-142)

IDEA-B Discretionary/Transition - To infuse experiential methods into classroom curriculum and support services to promote success for all students in inclusive and special education settings. (P.L. 105-17)

Technology and Literacy Challenge Fund - This grant will provide funds for professional development, hardware and software which will support technology-based instruction for K-12 students. (P.L. 103-382)

IDEA - B Preschool - To identify and deliver special education and related services to handicapped children three to five years of age. (P.L. 94-142 and P.L. 99-457)

Improving America's Schools Act (IASA) Title VI - To support a broad range of school improvement programs. (P.L. 100-297, formerly Chapter II of the Education Consolidation and Improvement Act, P.L. 97-297)

Education of Homeless Children - To reduce barriers to public education for homeless children and youth. (P.L. 100-77)

APS Automotive Technology Program - To provide funding to be used for the purchase of an initial set of textbooks, materials, supplies, and videos for the program. These materials articulate with the automotive program at TVI, are recommended by the State Department of Education, and will support world-class instruction for APS students whom will be served by the program. (1988 Federal Carl Perkins Authorization)

Adult Basic Education - To provide child care for adults who are attending an educational or vocational training activity through Chapter I Even Start. (P.L. 103-382)

IASA Title II-A (Math/Science) - To improve content knowledge and teaching skills and techniques of elementary and secondary mathematics and science teachers. (P.L. 100-297)

Title VII Emergency Immigrant Education Act - To give financial support to local school districts with high concentrations of immigrant children. (P.L. 98-511)

Carl Perkins Vocational & Applied Technology - To help support vocational services and establish a comprehensive link between the secondary schools and the Technical Vocational Institute (TVI). (P.L. 98-524)

Title I Even Start - To account for the funding for PACCT for Literacy (Parents, Adults, Children, Community Together for Literacy). The focus of the PACCT staff is on family literacy and parent/child interaction. (P.L. 100-297)

Learn & Serve - Grants awarded to schools to implement service learning programs. (National and Community Trust Act 1993)

Goals 2000 - To implement a unified student-centered model that provides a seamless curriculum that addresses the individual learning needs of general education, bilingual, limited English proficient and disabled students. (Goals 2000: Educate America Act P.L. 103-227)

Title IV Drug Free & Community Education - To enhance strategies which support the District's goals, as well as continue to provide violence and substance abuse prevention/intervention. (P.L. 103-382)

Character Education - To provide for the development of character education programs in public schools in conjunction with the greater Albuquerque community. (P.L. 103-382)

Colorado State University (CSU) - A subcontract with CSU for the purpose of collecting data on Mexican-American dropouts. (Award in pursuant to the authority of 42USC241 42CFR52)

Occupational Safety and Health Administration (OSHA) Employee Assistance Program (EAP) - To account for funds that enable the Employee Assistance Program to expand its efforts in supporting the District in providing a drug-free work place for all employees. (Anti-Drug Abuse Act of 1988)

IASA Bilingual Education - To contribute to the overall systemic improvement of two way bilingual education services for Limited English Proficient (LEP) students. (P.L. 103-382)

Indian Education Act (Title IX) - To develop and implement elementary and secondary school projects that meet the special educational and culturally-related academic needs of Indian children. (P.L. 100-297, formerly Title IV, Indian Education Act, P.L. 92-318)

Job Training Partnership Act (JTPA) - To help prepare disadvantaged, unskilled youths and adults for entering the labor force by supporting job training and work-related activities. (P.L. 97-300 and P.L. 99-496)

BIA PL 93-638 - To provide assistance in meeting the specialized and unique educational needs of all eligible Indian students. (P.L. 93-638 and P.L. 100-427)

Title XX Social Services Block Grants - To provide a variety of social services to reduce or eliminate the economic dependency of the poor. (P.L. 100-203)

Presidential Award for Teaching Excellence in Math/Science - Recognizes an outstanding District teacher and supplements other resources available for science and mathematics education. (National Science Foundation Act of 1950)

Inclusive School Practices - To pay for teacher planning and release time, staff development activities and instructional materials. (P.L. 103-382)

Federal Impact Aid-Special Education/Indian Education - To provide maintenance and operating aid to school districts whose enrollments or revenues have been adversely affected by Federal activities. (P.L. 81-874 and P.L. 100-297)

Medicaid - To provide school-based screening, diagnostic services and other related health services and administrative activities in conformance with the approved Medicaid State Plan in order to improve health and developmental outcomes for children. (P.L. 105-33)

Child Care Block Grant - The Title I Even Start project focuses on family literacy and parent/child interaction. Adult literacy training is provided through TVI and the Mayor's Commission on Adult Literacy. This grant will provide child care for the adults who are attending an educational or vocational training activity and are eligible through Title I Even Start. (P.L. 103-382)

Preventative Health Block Grant - To teach students alternatives to violent interpersonal behavior. Students who are trained in peer mediation skills will model these skills and will assist fellow students in resolving conflicts and disputes utilizing non-violent methods. (P.L. 105-285)

Drug Free Schools - To establish and operate programs of drug and alcohol abuse prevention, early intervention, rehabilitation referral, and education. (P.L. 100-297)

Child & Adult Food Program - The program receives reimbursement funds from the Children, Youth and Families Department Family Nutrition Bureau to serve nutritious snacks and noon time needs to children in the program. (P.L. 105-285)

Comprehensive School Reform Demonstration (CSR)/Los Padillas - To provide financial incentives for schools in need of substantially improving student achievement to implement comprehensive school reform programs based on reliable research and effective practices. (P.L. 103-382)

NM School-to-Work - This award will help fund an institute entitled "Getting Down to Business: Education for the Future". Also, for the transition from public school environment. (School to Work Act of 1994)

Public School Charter - Major expenditures will provide for the expansion of technological capabilities at Taylor Middle School. The moneys will be used to purchase needed equipment to integrate technology across the curriculum. This focus will ensure that Taylor's disadvantaged students, who don't have access to the latest technology at home, will have opportunities to develop skills. The program will include a training component to develop the technological skills for Taylor's teaching staff. (P.L. 103-382)

21st Century Community Learning Centers - To provide for three Family Focus centers attached to APS school sites. The sites integrate literacy education programs with technology for academic enhancement activities helping to meet or exceed local and state standards in reading and math in an extended day setting. (P.L. 103-382)

APS Employee Water Management and Education Program - To educate all irrigation personnel in water management and conservation techniques. (Cooperative agreement from the U.S. Department of Interior #1425-97-FC-470-22110)

Wildlife Sanctuary - To enhance the Los Padillas Wildlife Sanctuary. The embellishment that is planned with this money provides a habitat and support for migrant birds as well as resident species. Irrigation, outdoor lighting and informative stations in English and Spanish introduce ecological zones and plant life in the sanctuary. (Fish & Wildlife Act of 1956, 16 U.S.C. 742-754)

Athletics - To account for income and disbursements of athletic events.

State, Local and Private Grants - State, local and private grants to provide supplementary educational services, materials and equipment to eligible students and staffs in the public schools and private non-profit schools operating within the District's attendance area.

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR 1999

	Title I Basic	Title I Grant	Title I Capital	Title I Program Improvement	IDEA-B	Tech & Literacy Challenge	IDEA-B Transition
ASSETS							
Cash and cash equivalents	2,400,717	1,883	(33,644)	6	(243,742)	52,366	10,205
Receivables:							
Intergovernmental	527,626	163	37,752	-	240,325	-	-
Other	(21)	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Supply inventories	1,133,131	-	-	-	-	-	-
Total assets	4,061,453	2,046	4,108	6	(3,417)	52,366	10,205
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
Vouchers payable	256,350	2,046	4,108	-	(3,417)	10,911	62
Salaries and benefits payable	4,981	-	-	-	-	-	-
Deferred revenue-Federal projects	236,499	-	-	6	-	41,455	10,143
Due to other funds	342,684	-	-	-	-	-	-
Total liabilities	840,514	2,046	4,108	6	(3,417)	52,366	10,205
FUND BALANCE:							
Fund balances:							
Reserved for:							
Inventories	1,133,131	-	-	-	-	-	-
Encumbrances	-	-	-	-	8,560	-	-
Unreserved, designated for subsequent years' expenditures	2,087,808	-	-	-	(8,560)	-	-
Total fund balance	3,220,939	-	-	-	-	-	-
Total liabilities and fund balance	4,061,453	2,046	4,108	6	(3,417)	52,366	10,205

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR 1999

	IDEA-B Preschool	IASA Title VI	Education of Homeless	APS Auto Tech	IASA Title II-A	Emergency Immigrant	Carl Perkins Vocational Tech	Title I Even Start
ASSETS								
Cash and cash equivalents	129,830	(41,985)	4,811	434,616	(81,336)	36,946	(51,258)	\$ 4,463
Receivables:								
Intergovernmental	-	44,143	-	-	85,199	-	55,640	-
Other	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Supply inventories	-	-	-	-	-	-	-	-
Total assets	129,830	2,158	4,811	434,616	3,863	36,946	4,382	\$ 4,463
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Vouchers payable	2,627	2,158	204	14,887	3,863	7,258	4,382	\$ -
Salaries and benefits payable	-	-	-	-	-	-	-	-
Deferred revenue-Federal projects	127,203	-	4,607	419,729	-	29,688	-	4,463
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	129,830	2,158	4,811	434,616	3,863	36,946	4,382	4,463
FUND BALANCE:								
Fund balances:								
Reserved for:								
Inventories	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-
Unreserved, designated for subsequent years' expenditures	-	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-	-
Total liabilities and fund balance	129,830	2,158	4,811	434,616	3,863	36,946	4,382	\$ 4,463

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR 1999

ASSETS	Learn & Serve	Goals 2000	Drug Free & Comm. Ed.	Character Education	Colorado State University	IASA Bilingual	Indian Education
Cash and cash equivalents	\$ (6,322)	\$ (962)	\$ (28,796)	\$ (42,692)	(26,322)	\$ (116,189)	\$ (119,115)
Receivables:							
Intergovernmental	6,778	9,258	39,439	51,994	26,859	120,213	124,442
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Supply inventories	-	-	-	-	-	-	-
Total assets	\$ 456	\$ 8,296	\$ 10,643	\$ 9,302	\$ 537	\$ 4,024	\$ 5,327
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
Vouchers payable	\$ 456	\$ 4,296	\$ 10,643	\$ 9,302	\$ 537	\$ 4,024	\$ 5,327
Salaries and benefits payable	-	-	-	-	-	-	-
Deferred revenue-Federal projects	-	4,000	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	456	8,296	10,643	9,302	537	4,024	5,327
FUND BALANCE:							
Fund balances:							
Reserved for:							
Inventories	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unreserved, designated for subsequent years' expenditures	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ 456	\$ 8,296	\$ 10,643	\$ 9,302	\$ 537	\$ 4,024	\$ 5,327

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR 1999

	FIPA	PLA PL 03 439	Fife XX	Teaching Excellence	Inclusive School Practices	Federal Impact Aid- Special Ed.	Federal Impact Aid- Indian Ed.
ASSETS							
Cash and cash equivalents	\$ (11,166)	\$ (51,476)	\$ 107,094	\$ 168	\$ 735	\$ 305,448	\$ 40,514
Receivables:							
Intergovernmental	13,417	52,383	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Supply inventories	-	-	-	-	-	-	-
Total assets	\$ 2,251	\$ 907	\$ 107,094	\$ 168	\$ 735	\$ 305,448	\$ 40,514
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
Vouchers payable	\$ 2,251	\$ 907	\$ 2,028	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	-	-	-	-	-	-
Deferred revenue-Federal projects	-	-	105,066	168	735	305,448	40,514
Due to other funds	-	-	-	-	-	-	-
Total liabilities	2,251	907	107,094	168	735	305,448	40,514
FUND BALANCE:							
Fund balances:							
Reserved for:							
Inventories	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unreserved, designated for subsequent years' expenditures	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ 2,251	\$ 907	\$ 107,094	\$ 168	\$ 735	\$ 305,448	\$ 40,514

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR 1999

	Medicaid	Even Start Child Care	Preventative Health Block	Drug Free Schools	Grads/ RGHS	CSR/D/ Los Padillas	Public School Charter
ASSETS							
Cash and cash equivalents	\$ 4,430,945	\$ 106	\$ 588	\$ 148	\$ 751	\$ 13,183	\$ 1
Receivables:							
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Supply inventories	-	-	-	-	-	-	-
Total assets	\$ 4,430,945	\$ 106	\$ 588	\$ 148	\$ 751	\$ 13,183	\$ 1
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
Vouchers payable	\$ 18,979	\$ -	\$ -	\$ -	\$ 67	\$ 1,657	\$ -
Salaries and benefits payable	-	-	-	-	-	-	-
Deferred revenue-Federal projects	4,411,966	106	588	148	684	11,526	1
Due to other funds	-	-	-	-	-	-	-
Total liabilities	4,430,945	106	588	148	751	13,183	1
FUND BALANCE:							
Fund balances:							
Reserved for:							
Inventories	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unreserved, designated for subsequent years' expenditures	-	-	-	-	-	-	-
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ 4,430,945	\$ 106	\$ 588	\$ 148	\$ 751	\$ 13,183	\$ 1

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR 1999

	21st Century	Project Sonrisa	Drug/ Violence	Adult Basic Education	Athletics	State, Local and Private Grants	Totals (Memorandum Only) 2000	1999
ASSETS								
Cash and cash equivalents	\$ (99,225)	\$ 1,420	\$ (31,923)	\$ -	\$ 77,751	\$ (45,564)	7,707,366	\$ 10,034,644
Receivables:								
Intergovernmental	109,462	-	34,385	-	-	792,185	3,529,570	1,885,966
Other	-	-	-	-	-	-	(21)	399,830
Due from other funds	-	-	-	-	-	-	-	-
Supply inventories	-	-	-	-	-	-	1,133,131	1,015,937
Total assets	\$ 10,237	\$ 1,420	\$ 2,462	\$ -	\$ 77,751	\$ 746,601	12,370,046	\$ 13,336,377
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Vouchers payable	\$ 10,237	\$ 10	\$ 2,462	\$ -	\$ 911	\$ 316,071	802,983	\$ 973,967
Salaries and benefits payable	-	-	-	-	-	-	21,561	17,675
Deferred revenue-Federal projects	-	1,410	-	-	-	-	5,756,153	5,084,459
Due to other funds	-	-	-	-	-	430,530	2,491,570	4,280,216
Total liabilities	10,237	1,420	2,462	-	911	746,601	9,072,267	10,356,317
FUND BALANCE:								
Fund balances:								
Reserved for:								
Inventories	-	-	-	-	-	-	1,133,131	1,015,937
Encumbrances	-	-	-	-	-	8,426	16,986	208,159
Unreserved, designated for subsequent years' expenditures	-	-	-	76,840.00	-	(6,426)	2,147,662	1,755,964
Total fund balance	-	-	-	76,840	-	-	3,297,779	2,980,060
Total liabilities and fund balance	\$ 10,237	\$ 1,420	\$ 2,462	\$ -	\$ 77,751	\$ 746,601	12,370,046	\$ 13,336,377

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SPECIAL REVENUE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

	Cafeteria	Title I Basic	Title I Migrant	Title I Capital	Title I Program Improvement	IDEA-B	Tech & Literacy Challenge	IDEA-B Transition
REVENUES:								
Local and county sources	\$ 8,554,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	-	13,596,847	57,164	234,021	-	6,742,212	282,166	14,673
Government subsidies	11,670,726	-	-	-	-	-	-	-
U.S.D.A. commodities	1,253,915	-	-	-	-	-	-	-
Total revenues	21,479,386	13,596,847	57,164	234,021	-	6,742,212	282,166	14,673
EXPENDITURES:								
Current -								
Instruction	-	11,239,940	20,351	213,884	-	2,571,709	272,613	2,620
Instructional support	-	1,575,178	21,492	-	-	3,598,712	2,430	11,454
Administration	40,757	279,253	1,230	4,802	-	136,617	3,721	310
Salaries, wages and benefits	9,283,005	-	-	-	-	-	-	-
Supplies	630,737	-	-	-	-	-	-	-
Purchased services	903,799	-	-	-	-	-	-	-
Food	10,075,789	-	-	-	-	-	-	-
Operation and maintenance of plant	-	153,236	-	-	-	-	-	-
Community services	-	84,788	12,928	10,725	-	-	-	-
Indirect costs	-	264,452	1,163	4,610	-	308,423	-	-
Athletics	-	-	-	-	-	126,751	3,402	289
Capital outlay	220,243	-	-	-	-	-	-	-
Total expenditures	21,154,330	13,596,847	57,164	234,021	-	6,742,212	282,166	14,673
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	325,056	-	-	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	2,895,883	-	-	-	-	-	-	-
TRANSFER OF FUND BALANCE	-	-	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ 3,220,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SPECIAL REVENUE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

	IDEA-B	IASA Title VI	Education of Homeless	APS Auto Tech	IASA Title II-A	Emergency Immigrant	Carl Perkins Vocational Tech	Title I Even Start
REVENUES:								
Local and county sources								
Federal sources	325,468	398,508	34,383	1,162,990	485,039	584,881	375,345	\$ -
Government subsidies	-	-	-	-	-	-	-	-
U.S.D.A. commodities	-	-	-	-	-	-	-	-
Total revenues	325,468	398,508	34,383	1,162,990	485,039	584,881	375,345	\$ -
EXPENDITURES:								
Current -								
Instruction	188,558	6,866	32,992	1,054,593	430,809	400,407	371,300	-
Instructional support	123,304	375,766	-	60,332	34,999	150,425	2,337	-
Administration	6,835	8,150	713	25,149	9,850	11,687	938	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Community services	435	-	-	-	-	695	-	-
Indirect costs	6,336	7,726	678	22,916	9,381	10,762	770	-
Athletics	-	-	-	-	-	10,905	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	325,468	398,508	34,383	1,162,990	485,039	584,881	375,345	\$ -
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-	-	-	-
TRANSFER OF FUND BALANCE	-	-	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SPECIAL REVENUE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

	Learn & Serve	Goals 2000	Drug Free & Comm. Ed.	Character Education	Colorado State University	ESEA Title VII Bilingual	Indian Education
REVENUES:							
Local and county sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal sources	18,066	112,854	593,008	59,790	103,871	666,873	430,226
Government subsidies	-	-	-	-	-	-	-
U.S.D.A. commodities	-	-	-	-	-	-	-
Total revenues	18,066	112,854	593,008	59,790	103,871	666,873	430,226
EXPENDITURES:							
Current -							
Instruction	17,338	88,347	108,068	52,341	-	457,978	256,118
Instructional support	-	19,915	461,052	5,573	98,935	137,926	103,616
Administration	378	2,368	12,335	983	2,205	12,734	8,576
Salaries, wages and benefits	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	684	1,328	150
Community services	-	-	-	-	-	44,831	53,648
Indirect costs	350	2,224	11,553	893	2,047	12,076	8,118
Athletics	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	18,066	112,854	593,008	59,790	103,871	666,873	430,226
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-	-	-
TRANSFER OF FUND BALANCE	-	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SPECIAL REVENUE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

	JTPA	BIA PL 93-638	Title XX	Teaching Excellence	Inclusive School Practices	Federal Impact Aid- Special Ed.	Federal Impact Aid- Indian Ed.
REVENUES:							
Local and county sources							
Federal sources							
Government subsidies	273,873	141,094	340,133		459	236,435	7,306
U.S.D.A. commodities	-	-	-		-	-	-
Total revenues	273,873	141,094	340,133		459	236,435	7,306
EXPENDITURES:							
Current -							
Instruction	19,563	125,218	322,497		459		4,194
Instructional support	46,822	10,075	1,354				3,112
Administration	7,685	2,977	7,174			236,435	
Salaries, wages and benefits	-	-	-				
Supplies	-	-	-				
Purchased services	-	-	-				
Food	-	-	-				
Operation and maintenance of plant	-	44	-				
Community services	192,948	-	2,406				
Indirect costs	6,855	2,780	6,702				
Athletics	-	-	-				
Capital outlay	-	-	-				
Total expenditures	273,873	141,094	340,133		459	236,435	7,306
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES							
FUND BALANCE AT BEGINNING OF YEAR	-	-	-				
TRANSFER OF FUND BALANCE	-	-	-				
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SPECIAL REVENUE FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

REVENUES:	Medicaid	Even Start Child Care	Preventative Health Block	Drug Free Schools	Grads/ RGHS	CSRSD/ Los Padillas	Public School Charter
Local and county sources	\$ -	-	-	-	-	-	-
Federal sources	2,340,667	-	-	-	5,316	132,190	-
Government subsidies	-	-	-	-	-	-	-
U.S.D.A. commodities	-	-	-	-	-	-	-
Total revenues	<u>2,340,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,316</u>	<u>132,190</u>	<u>-</u>
EXPENDITURES:							
Current -							
Instruction	133,857	-	-	-	4,517	118,052	-
Instructional support	2,112,474	-	-	-	-	8,788	-
Administration	48,563	-	-	-	111	2,753	-
Salaries, wages and benefits	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Operation and maintenance of plant	1,019	-	-	-	688	-	-
Community services	-	-	-	-	-	-	-
Indirect costs	44,754	-	-	-	-	2,597	-
Athletics	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>2,340,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,316</u>	<u>132,190</u>	<u>-</u>
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-	-	-
TRANSFER OF FUND BALANCE	-	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SPECIAL REVENUE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

	21st Century	Project Sonrisa	Drug/ Violence	Adult Basic Education	Athletics	State, Local and Private Grants	Totals (Memorandum Only)	
							2000	1999
REVENUES:								
Local and county sources	\$ -	\$ -	\$ -	\$ -	\$ 498,190	\$ 5,342,576	\$ 14,395,511	\$ 14,610,794
Federal sources	500,125	6,269	74,802	-	-	-	30,337,054	27,188,624
Government subsidies	-	-	-	-	-	-	11,670,726	10,573,386
U.S.D.A. commodities	-	-	-	-	-	-	1,253,915	1,093,961
Total revenues	500,125	6,269	74,802	-	498,190	5,342,576	57,657,206	53,466,765
EXPENDITURES:								
Current -								
Instruction	96,732	2,993	-	-	-	2,153,223	20,768,137	19,524,344
Instructional support	287,421	3,020	70,671	-	-	1,463,821	11,027,439	9,205,494
Administration	10,429	132	1,744	-	-	5,698	656,857	617,336
Salaries, wages and benefits	-	-	-	-	-	-	9,283,005	9,174,525
Supplies	-	-	-	-	-	-	630,737	915,105
Purchased services	-	-	-	-	-	-	903,799	920,939
Food	-	-	-	-	-	-	10,075,789	9,632,664
Operation and maintenance of plant	5,316	-	1,178	-	-	171,421	346,484	264,768
Community services	90,374	-	-	-	-	1,521,357	2,322,900	1,894,068
Indirect costs	9,853	124	1,209	-	-	4,265	575,779	536,854
Athletics	-	-	-	-	505,528	22,791	528,319	768,827
Capital outlay	-	-	-	-	-	-	220,243	139,021
Total expenditures	500,125	6,269	74,802	-	505,528	5,342,576	57,339,488	53,593,945
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	(7,338)	-	317,718	(127,180)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	84,178	-	2,980,061	3,080,032
TRANSFER OF FUND BALANCE	-	-	-	-	-	-	-	27,208
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 76,840	\$ -	\$ 3,297,779	\$ 2,980,060

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	CAFETERIA			TITLE I BASIC			TITLE I MIGRANT		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	7,507,609	8,501,772	994,163	-	-	-	-	-	-
Fees from patrons	1,120,000	334,860	(785,340)	-	-	-	-	-	-
Earnings from investments	70,000	84,838	14,838	-	-	-	-	-	-
Miscellaneous	50,000	-	(50,000)	-	-	-	-	-	-
Total local revenue	8,747,609	8,921,270	173,661	-	-	-	-	-	-
Federal source:									
Federal grants	-	-	-	14,872,240	12,231,560	(2,640,680)	66,000	61,982	(4,018)
U.S.D.A. reimbursements	9,500,000	11,176,426	1,676,426	-	-	-	-	-	-
Total Federal revenue	9,500,000	11,176,426	1,676,426	14,872,240	12,231,560	(2,640,680)	66,000	61,982	(4,018)
Total revenue all sources	18,247,609	20,097,696	1,850,087	14,872,240	12,231,560	(2,640,680)	66,000	61,982	(4,018)
BEGINNING CASH BALANCE BUDGETED	1,879,880	-	-	-	-	-	-	-	-
Total revenues and beginning cash balance budgeted	20,127,489	-	-	14,872,240	-	-	66,000	-	-
EXPENDITURES:									
Current:									
Instruction	-	-	-	12,377,199	11,499,723	877,476	22,128	21,514	614
Instructional support	-	-	-	1,836,989	1,568,168	268,821	26,494	21,492	5,002
Administration	40,753	40,757	1	304,465	279,253	25,212	1,294	1,230	64
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	9,313,200	9,283,318	29,882	-	-	-	-	-	-
Supplies	806,101	747,930	58,371	-	-	-	-	-	-
Purchased services	935,132	903,799	31,333	-	-	-	-	-	-
Food	8,794,360	8,762,692	31,568	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	184,418	153,236	31,182	-	-	-
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	-	-	-	152,169	84,788	67,381	16,084	12,928	3,156
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	237,918	220,243	17,675	17,000	-	17,000	-	-	-
Total expenditures	20,127,489	19,958,739	168,750	14,872,240	13,585,168	1,287,072	66,000	57,164	8,836

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	TITLE I CAPITAL			TITLE I PROGRAM IMPROVEMENT			IDEA-B		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	322,052	219,587	(102,465)	-	-	-	9,866,427	6,895,363	(2,971,064)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	322,052	219,587	(102,465)	-	-	-	9,866,427	6,895,363	(2,971,064)
Total revenue all sources	322,052	\$ 219,587	\$ (102,465)	-	\$ -	\$ -	9,866,427	\$ 6,895,363	\$ (2,971,064)
BEGINNING CASH BALANCE BUDGETED	-	-	-	-	-	-	-	-	-
Total revenues and beginning cash balance budgeted	\$ 322,052	-	\$ -	-	-	\$ -	\$ 9,866,427	-	\$ -
EXPENDITURES:									
Current:									
Instruction	\$ 304,268	\$ 218,494	\$ 85,774	\$ -	\$ -	\$ -	\$ 3,825,861	\$ 2,698,460	\$ 1,127,401
Instructional support	-	-	-	-	-	-	5,441,259	3,598,712	1,842,547
Administration	6,668	4,802	1,866	-	-	-	195,787	136,617	59,170
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	11,116	10,725	391	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	403,520	308,423	95,097
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 322,052	\$ 234,021	\$ 88,031	\$ -	\$ -	\$ -	\$ 9,866,427	\$ 6,742,212	\$ 3,124,215

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	TECHNOLOGY & LITERACY CHALLENGE			IDEA-B TRANSITION			IDEA-B PRESCHOOL		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	321,377	379,560	58,183	81,037	20,816	(60,221)	499,409	426,881	(72,528)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	321,377	379,560	58,183	81,037	20,816	(60,221)	499,409	426,881	(72,528)
Total revenue all sources	321,377	379,560	58,183	81,037	20,816	(60,221)	499,409	426,881	(72,528)
BEGINNING CASH BALANCE BUDGETED									
Total revenues and beginning cash balance budgeted	\$ 321,377			\$ 81,037			\$ 499,409		
EXPENDITURES:									
Current:									
Instruction	\$ 313,964	\$ 268,420	\$ 45,544	\$ 18,528	\$ 2,909	\$ 15,619	\$ 358,741	\$ 194,894	\$ 163,847
Instructional support	2,876	2,430	446	61,856	11,454	50,402	127,463	123,304	4,159
Administration	4,537	3,721	816	653	310	343	10,273	6,835	3,438
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	2,932	435	2,497
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 321,377	\$ 274,571	\$ 46,806	\$ 81,037	\$ 14,673	\$ 66,364	\$ 499,409	\$ 325,468	\$ 173,941

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	IASA TITLE VI			EDUCATION OF HOMELESS			TITLE VI		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	434,043	362,935	(71,108)	35,000	47,309	12,309	2,233,396	1,582,719	(650,677)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	434,043	362,935	(71,108)	35,000	47,309	12,309	2,233,396	1,582,719	(650,677)
Total revenue all sources	434,043	362,935	(71,108)	35,000	47,309	12,309	2,233,396	1,582,719	(650,677)
BEGINNING CASH BALANCE BUDGETED									
Total revenues and beginning cash balance budgeted	\$ 434,043			\$ 35,000			\$ 2,233,396		
EXPENDITURES:									
Current:									
Instruction	\$ 10,873	\$ 6,866	\$ 4,007	\$ 34,275	\$ 33,670	\$ 605	\$ 2,117,892	\$ 1,077,509	\$ 1,040,383
Instructional support	414,490	383,492	30,998	-	-	-	69,272	60,332	8,940
Administration	8,680	8,150	530	725	713	12	46,232	25,149	21,083
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 434,043	\$ 398,508	\$ 35,535	\$ 35,000	\$ 34,383	\$ 617	\$ 2,233,396	\$ 1,162,990	\$ 1,070,406

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	IASA TITLE II-A MATH/SCIENCE			EMERGENCY IMMIGRANT EDUCATION ACT			CARL PERKINS VOCATIONAL		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	547,120	488,697	(58,423)	882,500	594,273	(288,227)	379,788	362,405	(17,383)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	547,120	488,697	(58,423)	882,500	594,273	(288,227)	379,788	362,405	(17,383)
Total revenue all sources	547,120	488,697	(58,423)	882,500	594,273	(288,227)	379,788	362,405	(17,383)
BEGINNING CASH BALANCE BUDGETED									
Total revenues and beginning cash balance budgeted	\$ 547,120			\$ 882,500			\$ 379,788		
EXPENDITURES:									
Current:									
Instruction	\$ 495,375	\$ 440,190	\$ 55,185	\$ 532,742	411,312	\$ 121,430	\$ 376,061	\$ 372,070	\$ 3,991
Instructional support	41,895	34,999	6,896	186,352	150,425	35,927	2,780	2,337	443
Administration	9,850	9,850	-	17,416	11,667	5,729	947	938	9
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	2,000	695	1,305	-	-	-
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	-	-	-	143,990	10,762	133,228	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 547,120	\$ 485,039	\$ 62,081	\$ 882,500	\$ 584,881	\$ 297,619	\$ 379,788	\$ 375,345	\$ 4,443

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	TITLE I EVEN START			LEARN AND SERVE			GOALS 2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	-	-	-	26,870	32,911	6,041	145,000	95,000	(50,000)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	-	-	-	26,870	32,911	6,041	145,000	95,000	(50,000)
Total revenue all sources	-	-	-	26,870	32,911	6,041	145,000	95,000	(50,000)
BEGINNING CASH BALANCE BUDGETED									
Total revenues and beginning cash balance budgeted	\$ -	\$ -	\$ -	\$ 26,870	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ (50,000)
EXPENDITURES:									
Current:									
Instruction	\$ -	\$ -	\$ -	\$ 26,263	17,688	8,575	\$ 120,975	\$ 90,571	\$ 30,404
Instructional support	-	-	-	-	-	-	21,025	19,915	1,110
Administration	-	-	-	557	378	179	3,000	2,368	632
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	50	-	50	-	-	-
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ -	\$ -	\$ -	\$ 26,870	\$ 18,066	\$ 8,804	\$ 145,000	\$ 112,854	\$ 32,146

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	DRUG FREE & COMMUNITY EDUCATION			CHARACTER EDUCATION			COLORADO STATE UNIVERSITY		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	781,389	573,699	(207,690)	109,000	9,304	(99,696)	156,853	111,415	(45,438)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	781,389	573,699	(207,690)	109,000	9,304	(99,696)	156,853	111,415	(45,438)
Total revenue all sources	781,389	573,699	(207,690)	109,000	9,304	(99,696)	156,853	111,415	(45,438)
BEGINNING CASH BALANCE BUDGETED	-	-	-	-	-	-	-	-	-
Total revenues and beginning cash balance budgeted	\$ 781,389			\$ 109,000			\$ 156,853		
EXPENDITURES:									
Current:									
Instruction	\$ 269,305	\$ 119,621	\$ 149,684	\$ 88,137	\$ 44,567	\$ 43,570	\$ -	\$ -	\$ -
Instructional support	495,926	461,052	34,874	19,000	5,573	13,427	151,142	100,982	50,160
Administration	16,158	12,335	3,823	1,863	983	880	3,211	2,205	1,006
Business/support services	-	-	-	-	-	-	2,500	-	2,500
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-	-	684	(684)
Community services	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 781,389	\$ 593,008	\$ 188,381	\$ 109,000	\$ 51,123	\$ 57,877	\$ 156,853	\$ 103,871	\$ 52,982

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	ES:EA TITLE VII BILINGUAL EDUCATION			OSHA - EAP			IASA BILINGUAL EDUCATION		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	202,353	125,624	(76,729)	-	-	-	762,624	528,132	(234,492)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	<u>202,353</u>	<u>125,624</u>	<u>(76,729)</u>	-	-	-	<u>762,624</u>	<u>528,132</u>	<u>(234,492)</u>
Total revenue all sources	<u>202,353</u>	<u>\$ 125,624</u>	<u>\$ (76,729)</u>	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 762,624</u>	<u>\$ 528,132</u>	<u>\$ (234,492)</u>
BEGINNING CASH BALANCE BUDGETED	-	-	-	-	-	-	-	-	-
Total revenues and beginning cash balance budgeted	<u>\$ 202,353</u>	<u>\$ 125,624</u>	<u>\$ (76,729)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 762,624</u>	<u>\$ 528,132</u>	<u>\$ (234,492)</u>
EXPENDITURES:									
Current:									
Instruction	\$ 112,167	\$ 59,425	\$ 52,742	\$ -	\$ -	\$ -	\$ 569,412	\$ 410,629	\$ 158,783
Instructional support	15,191	12,338	2,853	-	-	-	158,223	125,588	32,635
Administration	4,231	2,436	1,795	-	-	-	15,399	10,298	5,101
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	-	-	-	1,778	1,328	450
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	70,764	41,931	28,833	-	-	-	17,812	2,900	14,912
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	<u>\$ 202,353</u>	<u>\$ 116,130</u>	<u>\$ 86,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 762,624</u>	<u>\$ 550,743</u>	<u>\$ 211,881</u>

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	INDIAN EDUCATION ACT TITLE IX			JTPA			BIA PL 93-638		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	497,161	426,645	(70,516)	296,599	345,571	48,972	197,188	123,126	(74,062)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	497,161	426,645	(70,516)	296,599	345,571	48,972	197,188	123,126	(74,062)
Total revenue all sources	497,161	426,645	(70,516)	296,599	345,571	48,972	197,188	123,126	(74,062)
BEGINNING CASH BALANCE BUDGETED									
Total revenues and beginning cash balance budgeted	\$ 497,161			\$ 296,599			\$ 197,188		
EXPENDITURES:									
Current:									
Instruction	\$ 296,430	\$ 264,236	\$ 32,194	\$ 29,512	\$ 26,418	\$ 3,094	\$ 166,324	\$ 127,998	\$ 38,326
Instructional support	122,789	103,616	19,173	49,651	46,822	2,829	25,773	10,075	15,698
Administration	12,376	8,576	3,800	8,019	7,685	334	4,091	2,877	1,114
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	942	150	792	-	-	-	1,000	44	956
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	64,624	53,648	10,976	209,417	192,948	16,469	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 497,161	\$ 430,226	\$ 66,935	\$ 296,599	\$ 273,873	\$ 22,726	\$ 197,188	\$ 141,094	\$ 56,094

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	TITLE XX SOCIAL SERVICES			PRESIDENTIAL AWARD FOR TEACHING EXCELLENCE			INCLUSIVE SCHOOL PRACTICES		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	432,392	337,608	(94,784)	-	-	-	1,194	-	(1,194)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	432,392	337,608	(94,784)	-	-	-	1,194	-	(1,194)
Total revenue from all sources	432,392	337,608	(94,784)	-	\$ -	\$ -	1,194	\$ -	(1,194)
BEGINNING CASH BALANCE BUDGETED	-	-	-	-	-	-	-	-	-
Total revenues and beginning cash balance budgeted	\$ 432,392	\$ 340,133	\$ 92,259	\$ -	\$ -	\$ -	\$ 1,194	\$ 459	\$ 735
EXPENDITURES:									
Current:									
Instruction	\$ 416,015	\$ 329,199	\$ 86,816	\$ -	\$ -	\$ -	\$ 1,194	459	\$ 735
Instructional support	2,203	1,354	849	-	-	-	-	-	-
Administration	10,018	7,174	2,844	-	-	-	-	-	-
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	4,156	2,406	1,750	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 432,392	\$ 340,133	\$ 92,259	\$ -	\$ -	\$ -	\$ 1,194	\$ 459	\$ 735

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - ALL SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	FEDERAL IMPACT AID - SPECIAL EDUCATION			FEDERAL IMPACT AID - INDIAN EDUCATION			MEDICAID TITLE XIX		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	-	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	816,357	169,087	(647,270)	81,963	22,792	(59,171)	3,812,872	2,742,077	(1,070,795)
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	816,357	169,087	(647,270)	81,963	22,792	(59,171)	3,812,872	2,742,077	(1,070,795)
Total revenue all sources	816,357	169,087	(647,270)	81,963	22,792	(59,171)	3,812,872	2,742,077	(1,070,795)
BEGINNING CASH BALANCE BUDGETED									
Total revenues and beginning cash balance budgeted	816,357			81,963			3,812,872		
EXPENDITURES:									
Current:									
Instruction	-	-	-	26,792	4,194	22,598	376,116	178,611	197,505
Instructional support:	816,357	236,435	579,922	55,171	3,112	52,059	3,360,016	2,112,474	1,247,542
Administration	-	-	-	-	-	-	74,140	48,563	25,577
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-	2,800	1,019	1,581
Community services	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	816,357	236,435	579,922	81,963	7,306	74,657	3,812,872	2,340,667	1,472,205

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	EVEN START CHILD CARE			PREVENTATIVE HEALTH BLOCK GRANT			GRADSR/GHS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	-	-	\$ -	-	-	\$ -	-	-	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	-	-	-	-	-	-	-	-	-
U.S.D.A. reimbursements	-	-	-	-	-	-	6,000	6,000	-
Total Federal revenue	-	-	-	-	-	-	6,000	6,000	-
Total revenue all sources	-	-	-	-	-	\$ -	6,000	6,000	\$ -
BEGINNING CASH BALANCE BUDGETED									
Total revenues and beginning cash balance budgeted	-	-	\$ -	-	-	\$ -	6,000	6,000	\$ 684
EXPENDITURES:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Instructional support	-	-	-	-	-	-	4,873	4,517	356
Administration	-	-	-	-	-	-	-	-	-
Business/support services	-	-	-	-	-	-	127	111	16
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operative and plant maintenance	-	-	-	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-	1,000	688	312
Community services	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	\$ -	-	-	\$ -	6,000	5,316	\$ 684

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	DRUG/VIOLENCE			CSR/D/LOS PADILLAS			PUBLIC SCHOOL CHARTER		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Local source:									
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-	-	-	-
Federal source:									
Federal grants	535,000	40,417	(494,583)	155,537	147,179	(8,358)	-	-	-
U.S.D.A. reimbursements	-	-	-	-	-	-	-	-	-
Total Federal revenue	535,000	40,417	(494,583)	155,537	147,179	(8,358)	-	-	-
Total revenue all sources	535,000	40,417	(494,583)	155,537	147,179	(8,358)	-	-	-
BEGINNING CASH BALANCE BUDGETED									
Total revenues and beginning cash balance budgeted	\$ 535,000			\$ 155,537			\$ -		
EXPENDITURES:									
Current:									
Instruction	\$ 50,782	\$ -	\$ 50,782	\$ 143,519	\$ 120,649	\$ 22,870	\$ -	\$ -	\$ -
Instructional support	466,785	71,880	394,905	8,798	8,788	10	-	-	-
Administration	10,931	1,744	9,187	3,220	2,753	467	-	-	-
Business/support services	-	-	-	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Operation and plant maintenance	6,502	1,178	5,324	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 535,000	\$ 74,802	\$ 460,198	\$ 155,537	\$ 132,190	\$ 23,347	\$ -	\$ -	\$ -

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	21ST CENTURY		APS WATER MANAGEMENT		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
REVENUES:					
Local source:					
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-
Earnings from investments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total local revenue	-	-	-	-	-
Federal source:					
Federal grants	575,967	446,149	(129,818)	5,600	5,600
U.S.D.A. reimbursements	-	-	-	-	-
Total Federal revenue	575,967	446,149	(129,818)	5,600	5,600
Total revenue all sources	575,967	\$ 446,149	\$ (129,818)	5,600	\$ 5,600
BEGINNING CASH BALANCE BUDGETED					
Total revenues and beginning cash balance budgeted	\$ 575,967		\$ -		
EXPENDITURES:					
Current:					
Instruction	\$ 109,235	\$ 106,585	\$ 2,650		\$ -
Instructional support	312,596	287,421	25,175		-
Administration	11,970	10,429	1,541		-
Business/support services	-	-	-		-
Salaries, wages and benefits	-	-	-		-
Supplies	-	-	-		-
Purchased services	-	-	-		-
Food	-	-	-		-
Operation and plant maintenance	7,891	5,316	2,575		-
Fixed charges	-	-	-		-
Community services	134,275	90,374	43,901		-
Indirect costs	-	-	-		-
Athletics	-	-	-		-
Capital outlay	-	-	-		-
Total expenditures	\$ 575,967	\$ 500,125	\$ 75,842		\$ -

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	PROJECT SONRISA			WILD LIFE SANCTUARY		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Local source:						
Fees from students	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees from patrons	-	-	-	-	-	-
Earnings from investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total local revenue	-	-	-	-	-	-
Federal source:						
Federal grants	7,679	7,679	-	-	7,956	7,956
U.S.D.A. reimbursements	-	-	-	-	-	-
Total Federal revenue	7,679	7,679	-	-	7,956	7,956
Total revenue all sources	7,679	7,679	\$ -	-	7,956	7,956
BEGINNING CASH BALANCE BUDGETED	-	-	-	-	-	-
Total revenues and beginning cash balance budgeted	\$ 7,679	\$ 7,679	\$ -	\$ -	\$ 7,956	\$ 7,956
EXPENDITURES:						
Current:						
Instruction	\$ 4,000	\$ 3,117	\$ 883	\$ -	\$ -	\$ -
Instructional support	3,522	3,020	502	-	-	-
Administration	157	132	25	-	-	-
Business/support services	-	-	-	-	-	-
Salaries, wages and benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-
Food	-	-	-	-	-	-
Operation and plant maintenance	-	-	-	-	-	-
Fixed charges	-	-	-	-	-	-
Community services	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-
Athletics	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	\$ 7,679	\$ 6,269	\$ 1,410	\$ -	\$ -	\$ -

STATE OF NEW MEXICO - ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - SPECIAL REVENUE FUNDS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	ATHLETICS			STATE, LOCAL AND PRIVATE GRANTS			TOTAL (MEMORANDUM ONLY)		
	Variance			Variance			Variance		
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
REVENUES:									
Fees from students	\$ 430,000	\$ 459,840	\$ 29,840	\$ -	\$ -	\$ -	\$ 7,937,809	\$ 8,961,612	\$ 1,024,003
Fees from patrons	240,000	38,350	(201,650)	-	-	-	1,360,000	373,010	(986,990)
Earnings from investments	-	-	-	-	-	-	70,000	84,838	14,838
Miscellaneous	-	-	-	7,004,676	5,310,263	(1,694,413)	7,054,676	5,310,263	(1,744,413)
Total local revenue	670,000	498,190	(171,810)	7,004,676	5,310,263	(1,694,413)	16,422,285	14,729,723	(1,692,562)
Federal grants	-	-	-	-	-	-	40,140,387	29,978,058	(10,162,329)
U.S.D.A. reimbursements	-	-	-	-	-	-	9,500,000	11,176,426	1,676,426
Total Federal revenue	-	-	-	-	-	-	49,640,387	41,154,484	(8,485,903)
Total revenue all sources	670,000	\$ 498,190	\$ (171,810)	7,004,676	\$ 5,310,263	\$ (1,694,413)	66,062,672	\$ 55,884,207	\$ (10,178,465)
BEGINNING CASH BALANCE BUDGETED	84,178	-	-	-	-	-	1,964,058	-	-
Total revenues and beginning cash balance budgeted	\$ 754,178	-	-	\$ 7,004,676	-	-	\$ 68,026,730	-	-
EXPENDITURES:									
Current:									
Instruction	\$ -	\$ -	\$ -	\$ 2,700,588	\$ 2,231,122	\$ 469,466	\$ 26,299,546	\$ 21,385,637	\$ 4,913,909
Instructional support	-	-	-	2,114,122	1,463,821	650,301	16,410,016	11,031,411	5,378,605
Administration	-	-	-	8,782	5,698	3,084	836,535	656,857	179,678
Business/support services	-	-	-	-	-	-	2,500	-	2,500
Salaries, wages and benefits	-	-	-	-	-	-	9,313,120	9,283,318	29,802
Supplies	-	-	-	-	-	-	806,301	747,930	58,371
Purchased services	-	-	-	-	-	-	935,132	903,799	31,333
Food	-	-	-	-	-	-	8,794,260	8,762,692	31,568
Operation and plant maintenance	-	-	-	435,715	171,421	264,294	655,012	346,484	308,528
Fixed charges	-	-	-	-	-	-	-	-	-
Community services	-	-	-	1,720,477	1,521,357	199,120	2,940,220	2,322,900	617,320
Indirect costs	-	-	-	-	-	-	-	-	-
Athletics	754,178	505,528	248,650	24,992	22,791	2,201	779,170	528,319	250,851
Capital outlay	-	-	-	-	-	-	254,918	220,243	34,675
Total expenditures	\$ 754,178	\$ 505,528	\$ 248,650	\$ 7,004,676	\$ 5,416,210	\$ 1,588,466	\$ 68,026,730	\$ 56,189,590	\$ 11,837,140

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of General Long-Term Debt principal and interest.

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DEBT SERVICE FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 2000 AND 1999

<u>ASSETS</u>	<u>2000</u>	<u>1999</u>
Cash and cash equivalents	\$ 13,649,333	\$ 15,735,991
Property taxes receivable	6,449,969	1,459,517
Other receivables	(114)	-
Total assets	<u>\$ 20,099,188</u>	<u>\$ 17,195,508</u>
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Vouchers payable	\$ -	\$ -
Accrued interest payable	1,971,839	1,660,276
Deferred revenue -		
Delinquent property taxes	1,979,123	1,054,591
Total liabilities	<u>\$ 3,950,962</u>	<u>\$ 2,714,867</u>
FUND BALANCE:		
Unreserved:		
Designated for subsequent years' expenditures	16,148,226	14,480,641
Total fund balance	<u>16,148,226</u>	<u>14,480,641</u>
Total liabilities and fund balance	<u>\$ 20,099,188</u>	<u>\$ 17,195,508</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DEBT SERVICE FUND
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

	<u>2000</u>	<u>1999</u>
REVENUES:		
Property taxes	\$ 19,150,769	\$ 15,047,401
Earnings from investments	347,934	379,123
Total revenues	<u>19,498,703</u>	<u>15,426,524</u>
EXPENDITURES:		
Debt service principal	13,050,000	10,500,000
Debt service interest	4,670,100	3,747,743
County tax collection costs	111,018	112,027
Total expenditures	<u>17,831,118</u>	<u>14,359,770</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,667,585	1,066,754
FUND BALANCE AT BEGINNING OF YEAR	<u>14,480,641</u>	<u>13,413,887</u>
FUND BALANCE AT END OF YEAR	<u>\$ 16,148,226</u>	<u>\$ 14,480,641</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DEBT SERVICE FUND
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Property taxes	\$ 15,702,231	\$ 15,084,849	\$ (617,382)
Earnings from investments	400,000	348,048	(51,952)
Total revenues	16,102,231	15,432,897	(669,334)
Beginning cash balance budgeted	15,735,991		
Total revenues and beginning cash balance budgeted	\$ 31,838,222		
EXPENDITURES:			
Debt service	\$ 31,838,222	\$ 17,519,555	\$ 14,318,667

CAPITAL PROJECTS FUNDS

Building Fund - House Bill 33, Special State Appropriations and Property Transactions - To account for the costs relating to erecting, remodeling, making additions to, providing equipment for, or furnishing public school buildings and purchasing or improving public school grounds. Financing is provided through property taxes as specified by Article 26 of the Public School Buildings Act (House Bill 33).

Capital Improvements - Senate Bill 9 - To account for resources from locally assessed property taxes and amounts matched by the District to provide for capital outlay and/or repair and maintenance of property, plant and equipment. Financing is provided by delinquent property taxes as specified by Article 25 of the Public School Capital Improvement Act.

General Obligation Bond - To account for the funds provided from the District's Series July 1, 1996, bond issue in the amount of \$27,500,000. Resources are used for the purpose of erecting, remodeling, making additions to, or furnishing public school buildings and purchasing or improving public school grounds. Financing is provided by ad valorem taxes as specified by Article 15 of the Finance of Counties, Municipalities and School Districts Act.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR 1999

	Building Fund	Public School Capital Improvement Act	General Obligation Bond Fund	Totals (Memorandum Only)	
				2000	1999
ASSETS					
Cash and cash equivalents	\$ 50,825,766	\$ 24,950,932	\$ 23,881,290	\$ 99,657,988	\$ 90,421,816
Receivables:					
Property taxes	6,063,062	3,928,504	-	9,991,566	4,496,107
Other	337,510	(265)	(305)	336,940	256,816
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 57,226,338</u>	<u>\$ 28,879,171</u>	<u>\$ 23,880,985</u>	<u>\$ 109,986,494</u>	<u>\$ 95,174,739</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Vouchers payable	\$ 3,428,915	\$ 689,381	\$ 3,369,638	\$ 7,487,934	\$ 5,597,536
Salaries and benefits payable	-	-	-	-	454
Escrow deposits	-	-	-	-	-
Deferred revenue -					
Delinquent property taxes	3,805,249	1,836,857	-	5,642,106	3,271,030
Other Liabilities	42,741	-	-	42,741	41,698
Total liabilities	<u>7,276,905</u>	<u>2,526,238</u>	<u>3,369,638</u>	<u>13,172,781</u>	<u>8,910,718</u>
FUND BALANCES:					
Reserved for encumbrances	5,615,307	1,094,570	8,480,190	15,190,067	23,441,273
Unreserved:					
Designated for subsequent years' expenditures	44,334,126	25,258,363	12,031,157	81,623,646	62,822,748
Undesignated	-	-	-	-	-
Total fund balances	<u>49,949,433</u>	<u>26,352,933</u>	<u>20,511,347</u>	<u>96,813,713</u>	<u>86,264,021</u>
Total liabilities and fund balances	<u>\$ 57,226,338</u>	<u>\$ 28,879,171</u>	<u>\$ 23,880,985</u>	<u>\$ 109,986,494</u>	<u>\$ 95,174,739</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
 WITH COMPARATIVE TOTALS FOR 1999

	Building Fund	Public School Capital Improvement Act	General Obligation Bond Fund	Totals (Memorandum Only)	
				2000	1999
REVENUES:					
Local Sources:					
District school tax levy	\$ 33,539,769	\$ 15,589,627	\$ -	\$ 49,129,396	\$ 45,518,208
Earnings from investments	1,854,370	1,034,582	1,762,384	4,651,336	3,737,299
Sale of property	4,648,851	-	-	4,648,851	1,137,677
Miscellaneous	123,097	-	-	123,097	10,503
State sources	2,180,560	-	-	2,180,560	4,127,666
Total revenues	42,346,647	16,624,209	1,762,384	60,733,240	54,531,353
EXPENDITURES:					
Administration	237,092	103,806	64,069	404,967	469,172
Capital outlay	30,958,267	11,423,286	34,897,028	77,278,581	65,286,874
Total expenditures	31,195,359	11,527,092	34,961,097	77,683,548	65,756,046
EXCESS OF REVENUES OVER EXPENDITURES	11,151,288	5,097,117	(33,198,713)	(16,950,308)	(11,224,693)
OTHER FINANCING SOURCES:					
Proceeds from general obligation bonds	-	-	27,500,000	27,500,000	22,500,000
Total other financing sources	-	-	27,500,000	27,500,000	22,500,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	11,151,288	5,097,117	(5,698,713)	10,549,692	11,275,307
FUND BALANCE AT BEGINNING OF YEAR	38,798,145	21,255,816	26,210,060	86,264,021	74,983,714
FUND BALANCE AT END OF YEAR	\$ 49,949,433	\$ 26,352,933	\$ 20,511,347	\$ 96,813,713	\$ 86,264,021

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	BUILDING FUND			PUBLIC SCHOOL CAPITAL IMPROVEMENT ACT			GENERAL OBLIGATION BOND FUND			TOTAL CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:												
Local source:												
District school tax levy	\$ 31,946,712	\$ 32,134,826	\$ 188,584	\$ 13,422,000	\$ 13,870,187	\$ 448,187	\$ 1,055,000	\$ 1,762,689	\$ 707,689	\$ 45,368,242	\$ 46,005,013	\$ 636,771
Earnings from investments	1,600,000	1,854,857	254,857	688,000	1,034,847	346,847	-	-	707,689	3,343,000	4,652,393	1,309,393
Sale of property	-	4,648,851	4,648,851	-	-	-	-	-	-	-	4,648,851	4,648,851
Miscellaneous	-	123,097	123,097	-	-	-	-	-	-	-	123,097	123,097
Total local revenue	33,546,712	38,761,631	5,215,389	14,110,000	14,905,034	795,034	1,055,000	1,762,689	707,689	48,711,242	55,429,354	6,718,112
State source	27,333,000	2,099,502	(20,233,498)	-	-	-	-	-	-	22,333,000	2,099,502	(20,233,498)
Total revenue all sources	55,879,712	40,861,133	(15,018,579)	14,110,000	14,905,034	795,034	1,055,000	1,762,689	707,689	71,044,242	57,528,856	(13,515,386)
OTHER FINANCING SOURCES:												
Proceeds from general obligation bonds	-	-	-	-	-	-	27,500,000	27,500,000	-	27,500,000	27,500,000	-
Total revenues and other financing sources	55,879,712	40,861,133	(15,018,579)	14,110,000	14,905,034	795,034	28,555,000	29,262,689	707,689	98,544,242	85,028,856	(13,515,386)
Beginning cash balance budgeted	43,743,551	-	-	21,066,821	-	-	27,688,701	-	-	92,499,073	-	-
Total revenues, other financing sources and beginning cash balance budgeted	\$ 99,622,793	\$ 40,861,133	\$ (58,761,660)	\$ 35,176,821	\$ 14,905,034	\$ (20,271,787)	\$ 56,243,701	\$ 29,262,689	\$ 707,689	\$ 191,043,315	\$ 85,028,856	\$ (105,994,459)
EXPENDITURES:												
Capital outlay	\$ 99,622,793	\$ 31,331,018	\$ 68,291,775	\$ 35,176,821	\$ 11,467,725	\$ 23,709,096	\$ 56,243,701	\$ 33,082,419	\$ 23,161,282	\$ 191,043,315	\$ 75,881,162	\$ 115,162,153
Total expenditures	\$ 99,622,793	\$ 31,331,018	\$ 68,291,775	\$ 35,176,821	\$ 11,467,725	\$ 23,709,096	\$ 56,243,701	\$ 33,082,419	\$ 23,161,282	\$ 191,043,315	\$ 75,881,162	\$ 115,162,153

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not report results of operations or have a measurement focus. These funds relate primarily to the various activities of individual schools.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS - CASH AND CASH EQUIVALENTS				
<u>High Schools</u>				
Albuquerque Evening	\$ 66,631	\$ 72,224	\$ 60,086	\$ 78,769
Albuquerque	231,353	685,051	678,346	238,058
Career Enrichment Center	20,042	25,019	28,389	16,672
Cibola	143,673	723,675	732,431	134,917
Del Norte	172,980	675,620	652,969	195,631
Eldorado	207,527	979,502	959,961	227,068
Freedom	9,018	2,983	4,627	7,374
Highland	92,185	562,135	566,773	87,547
La Cueva	157,445	910,708	890,988	177,165
Manzano	130,928	667,700	655,025	143,603
New Futures	8,451	14,792	13,359	9,884
Rio Grande	132,549	466,872	492,343	107,078
Sandia	161,675	716,554	693,201	185,028
Sierra Alternative	265	2,741	2,780	226
Valley	253,810	574,636	526,306	302,140
West Mesa	142,799	729,941	741,526	131,214
Total High Schools	<u>1,931,331</u>	<u>7,810,153</u>	<u>7,699,110</u>	<u>2,042,374</u>
<u>Middle Schools</u>				
Adams	32,130	108,086	99,282	40,934
Cleveland	7,488	114,985	110,124	12,349
Desert Ridge	30,536	179,723	176,277	33,982
Eisenhower	35,374	142,519	114,939	62,954
Ernie Pyle	37,611	124,757	119,163	43,205
Garfield	23,632	69,855	66,158	27,329
Grant	34,390	194,421	193,995	34,816
Harrison	6,544	71,128	47,566	30,106
Hayes	23,139	90,123	84,878	28,384
Hoover	58,631	104,081	106,123	56,589
Jackson	26,178	73,741	65,513	34,406
Jefferson	35,132	76,730	69,900	41,962
Kennedy	19,972	61,650	60,444	21,178
Lyndon B. Johnson	52,719	189,679	190,690	51,708
Madison	64,919	77,080	78,707	63,292
McKinley	26,895	105,818	116,342	16,371
Polk	17,443	57,462	50,534	24,371
Roosevelt	25,324	124,558	113,718	36,164
Taft	18,163	42,121	38,457	21,827
Taylor	48,619	84,711	92,318	41,012
Truman	37,293	92,745	94,647	36,091
Van Buren	21,300	53,150	46,631	27,819
Washington	25,659	66,503	60,354	31,808
Wilson	23,297	62,691	64,310	21,678
Total Middle Schools	<u>733,088</u>	<u>2,368,317</u>	<u>2,261,070</u>	<u>840,335</u>
<u>Elementary Schools</u>				
Acoma	13,328	26,215	27,389	12,154
Adobe Acres	604	24,861	16,511	8,954
Alameda	5,446	12,314	10,975	7,285
Alamosa	11,154	30,410	30,062	11,502
Alvarado	2,098	3,544	1,680	3,962
Apache	9,609	19,912	15,320	14,201
Armijo	4,842	14,200	16,703	2,339
Arroyo del Oso	5,630	14,733	14,316	6,047

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

ASSETS - CASH AND CASH EQUIVALENTS	Balance	Additions	Deductions	Balance
	June 30, 1999			June 30, 2000
Atrisco	\$ 12,050	\$ 10,912	\$ 13,066	\$ 9,896
John Baker	13,042	35,796	36,435	12,403
Bandelier	3,084	26,422	24,959	4,547
Barcelona	2,702	15,062	15,143	2,621
Bel-Air	8,357	26,842	27,384	7,815
Bellehaven	7,535	3,922	4,260	7,197
Mary Ann Binford	10,147	20,884	20,273	10,758
Kit Carson	1,111	7,286	7,756	641
Chamiza	16,893	53,417	56,409	13,901
Chaparral	5,627	13,731	11,557	7,801
Dennis Chavez	13,740	19,680	15,568	17,852
Reginald Chavez	1,168	4,741	4,648	1,261
Chelwood	6,622	10,651	11,023	6,250
Cochiti	481	7,359	4,776	3,064
Collet Park	3,831	4,884	5,357	3,358
Comanche	11,544	16,910	10,189	18,265
Corrales	3,513	14,878	11,064	7,327
Double Eagle	7,006	12,980	12,650	7,336
Duranes	1,661	10,803	11,941	523
East San Jose	6,073	13,904	14,925	5,052
Emerson	7,052	7,767	6,642	8,177
Eubank	4,196	13,202	13,365	4,033
Eugene Field	7,800	13,932	15,503	6,229
Dolores Gonzales	7,605	55,186	49,475	13,316
Governor Bent	2,127	5,431	5,851	1,707
Griegos	3,310	12,298	11,274	4,334
Hawthorne	3,999	5,720	7,686	2,033
Hodgin	12,855	30,801	32,100	11,556
Marie Hughes	5,804	18,028	17,380	6,452
Hubert Humphrey	15,611	34,286	41,549	8,348
Inez	4,837	17,100	12,013	9,924
S.Y. Jackson	11,792	25,693	28,269	9,216
Kirtland	1,845	14,127	10,567	5,405
La Luz	790	15,822	12,591	4,021
La Mesa	6,410	21,394	20,241	7,563
Lavaland	6,449	34,674	32,572	8,551
Longfellow	6,559	10,473	11,370	5,662
Los Padillas	3,494	12,439	10,526	5,407
Los Ranchos	5,650	8,813	8,464	5,999
Lowell	4,362	9,655	9,710	4,307
MacArthur	4,853	14,761	13,455	6,159
Susie Rayos Marmon	3,896	42,335	38,831	7,400
Matheson Park	4,693	4,985	6,922	2,756
McClintock	18,568	21,124	17,903	21,789
Mission Avenue	68	6,428	6,240	256
Mitchell	2,009	7,768	8,074	1,733
Monte Vista	17,471	107,708	108,602	16,577
Montezuma	10,919	25,304	26,465	9,758
A. Montoya	3,443	16,115	19,363	195
Mountain View	11,398	31,887	32,772	10,513
Navajo	7,168	12,692	10,040	9,820
Georgia O'Keeffe	2,871	12,929	12,143	3,657
Onate	9,871	32,739	20,924	21,686
Osuna	5,463	5,509	5,508	5,464
Painted Sky	3,496	18,763	15,616	6,643
Pajarito	6,988	27,454	26,656	7,786

STATE OF NEW MEXICO
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AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Petroglyph	\$ 10,652	\$ 16,622	\$ 13,345	\$ 13,929
Carlos Rey	1,104	8,624	8,406	1,322
Edmund G. Ross	6,217	14,183	10,468	9,932
San Antonio	4,035	6,926	5,260	5,701
Sandia Base	20,996	20,727	25,269	16,454
Sierra Vista	2,277	36,046	32,038	6,285
Sombra del Monte	9,106	18,007	23,357	3,756
Tomasita	4,823	31,758	30,636	5,945
Mark Twain	9,343	8,971	11,574	6,740
Valle Vista	6,476	3,657	7,632	2,501
Lew Wallace	4,838	6,566	6,705	4,699
Wherry	17,304	20,244	12,551	24,997
Whittier	6,192	4,428	5,191	5,429
Zia	11,341	21,228	18,262	14,307
Zuni	7,057	48,829	50,549	5,337
Total Elementary Schools	<u>546,381</u>	<u>1,499,941</u>	<u>1,440,244</u>	<u>606,078</u>
TOTAL ASSETS	<u>\$ 3,210,800</u>	<u>\$ 11,678,411</u>	<u>\$ 11,400,424</u>	<u>\$ 3,488,787</u>
LIABILITIES - FUNDS HELD FOR THE BENEFIT OF OTHERS	<u>\$ 3,210,800</u>	<u>\$ 11,678,411</u>	<u>\$ 11,400,424</u>	<u>\$ 3,488,787</u>

STATE OF NEW MEXICO
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INDIVIDUAL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>TOTAL ALL SCHOOLS</u>				
Enterprise	\$ 438,305	\$ 2,288,232	\$ 2,255,801	\$ 470,736
Wholly or partially financed	715,196	3,617,191	3,503,126	829,261
Student and faculty	1,669,237	4,720,973	4,607,905	1,782,305
Trust accounts	316,793	895,139	871,878	340,054
Educational and school support	71,269	156,876	161,714	66,431
	<u>\$ 3,210,800</u>	<u>\$ 11,678,411</u>	<u>\$ 11,400,424</u>	<u>\$ 3,488,787</u>
<u>Albuquerque Evening High School</u>				
Enterprise	\$ 18,404	\$ 5,773	\$ 5,975	\$ 18,202
Wholly or partially financed	25,893	35,302	37,899	23,296
Student and faculty	22,334	30,314	15,377	37,271
Educational support	-	835	835	-
	<u>\$ 66,631</u>	<u>\$ 72,224</u>	<u>\$ 60,086</u>	<u>\$ 78,769</u>
<u>Albuquerque High School</u>				
Enterprise	\$ 10,086	\$ 126,394	\$ 126,876	\$ 9,604
Wholly or partially financed	26,605	223,891	221,584	28,912
Student and faculty	164,472	276,125	271,816	168,781
Trust accounts	28,174	56,043	57,133	27,084
Educational and school support	2,016	2,598	937	3,677
	<u>\$ 231,353</u>	<u>\$ 685,051</u>	<u>\$ 678,346</u>	<u>\$ 238,058</u>
<u>Career Enrichment Center</u>				
Enterprise	\$ 6,091	\$ 4,292	\$ 7,045	\$ 3,338
Wholly or partially financed	4,297	7,012	10,129	1,180
Student and faculty	9,110	13,215	11,215	11,110
Trust accounts	19	-	-	19
Educational and school support	525	500	-	1,025
	<u>\$ 20,042</u>	<u>\$ 25,019</u>	<u>\$ 28,389</u>	<u>\$ 16,672</u>
<u>Cibola High School</u>				
Enterprise	\$ 11,370	\$ 241,568	\$ 250,675	\$ 2,263
Wholly or partially financed	39,521	249,710	240,023	49,208
Student and faculty	66,116	166,950	169,826	63,240
Trust accounts	17,791	55,491	56,496	16,786
Educational and school support	8,875	9,956	15,411	3,420
	<u>\$ 143,673</u>	<u>\$ 723,675</u>	<u>\$ 732,431</u>	<u>\$ 134,917</u>

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INDIVIDUAL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>Del Norte High School</u>				
Enterprise	\$ 37,684	\$ 151,649	\$ 141,448	\$ 47,885
Wholly or partially financed	49,874	275,925	276,561	49,238
Student and faculty	56,280	169,423	169,475	56,228
Trust accounts	27,287	69,829	56,927	40,189
Educational and school support	1,855	8,794	8,558	2,091
	<u>\$ 172,980</u>	<u>\$ 675,620</u>	<u>\$ 652,969</u>	<u>\$ 195,631</u>
<u>Eldorado High School</u>				
Enterprise	\$ 20,650	\$ 309,111	\$ 291,729	\$ 38,032
Wholly or partially financed	78,966	226,335	226,489	78,812
Student and faculty	82,956	319,280	327,852	74,384
Trust accounts	22,562	114,429	104,440	32,551
Educational and school support	2,393	10,347	9,451	3,289
	<u>\$ 207,527</u>	<u>\$ 979,502</u>	<u>\$ 959,961</u>	<u>\$ 227,068</u>
<u>Freedom High School</u>				
Enterprise	\$ 870	\$ 1,537	\$ 955	\$ 1,452
Wholly or partially financed	134	420	204	350
Student and faculty	8,014	1,026	3,468	5,572
Trust accounts	-	-	-	-
	<u>\$ 9,018</u>	<u>\$ 2,983</u>	<u>\$ 4,627</u>	<u>\$ 7,374</u>
<u>Highland High School</u>				
Enterprise	\$ 4,855	\$ 215,179	\$ 215,954	\$ 4,080
Wholly or partially financed	32,678	113,364	119,369	26,673
Student and faculty	50,398	185,475	180,366	55,507
Trust accounts	3,180	44,501	46,752	929
Educational and school support	1,074	3,616	4,352	358
	<u>\$ 92,185</u>	<u>\$ 562,135</u>	<u>\$ 566,773</u>	<u>\$ 87,547</u>
<u>La Cueva High School</u>				
Enterprise	\$ 27,097	\$ 266,122	\$ 268,261	\$ 24,958
Wholly or partially financed	24,334	326,965	281,889	69,410
Student and faculty	67,231	193,963	204,448	56,746
Trust accounts	38,043	114,070	128,907	23,206
Educational and school support	740	9,588	7,483	2,845
	<u>\$ 157,445</u>	<u>\$ 910,708</u>	<u>\$ 890,988</u>	<u>\$ 177,165</u>

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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>Manzano High School</u>				
Enterprise	\$ 13,564	\$ 133,230	\$ 138,029	\$ 8,765
Wholly or partially financed	45,151	302,042	297,778	49,415
Student and faculty	54,915	150,458	145,672	59,701
Trust accounts	16,693	51,511	52,169	16,035
Educational and school support	605	30,459	21,377	9,687
	<u>\$ 130,928</u>	<u>\$ 667,700</u>	<u>\$ 655,025</u>	<u>\$ 143,603</u>
<u>New Futures School</u>				
Wholly or partially financed	\$ 5,182	\$ 13,260	\$ 11,821	\$ 6,621
Student and faculty	3,269	1,532	1,538	3,263
	<u>\$ 8,451</u>	<u>\$ 14,792</u>	<u>\$ 13,359</u>	<u>\$ 9,884</u>
<u>Rio Grande High School</u>				
Enterprise	\$ 21,326	\$ 125,073	\$ 131,110	\$ 15,289
Wholly or partially financed	59,653	136,192	157,983	37,862
Student and faculty	41,886	164,224	159,574	46,536
Trust accounts	6,262	35,738	36,184	5,816
Educational and school support	3,422	5,645	7,492	1,575
	<u>\$ 132,549</u>	<u>\$ 466,872</u>	<u>\$ 492,343</u>	<u>\$ 107,078</u>
<u>Sandia High School</u>				
Enterprise	\$ 27,188	\$ 167,298	\$ 171,531	\$ 22,955
Wholly or partially financed	31,122	273,136	262,749	41,509
Student and faculty	86,666	240,623	218,438	108,851
Trust accounts	15,195	26,933	30,732	11,396
Educational and school support	1,504	8,564	9,751	317
	<u>\$ 161,675</u>	<u>\$ 716,554</u>	<u>\$ 693,201</u>	<u>\$ 185,028</u>
<u>Sierra Alternative School</u>				
Student and faculty	\$ 265	\$ 2,741	\$ 2,780	\$ 226

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FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>Valley High School</u>				
Enterprise	\$ 107,273	\$ 129,405	\$ 112,790	\$ 123,888
Wholly or partially financed	32,494	143,640	140,729	35,405
Student and faculty	97,152	213,766	188,856	122,062
Trust accounts	3,448	78,340	65,930	15,858
Educational and school support	13,443	9,485	18,001	4,927
	<u>\$ 253,810</u>	<u>\$ 574,636</u>	<u>\$ 526,306</u>	<u>\$ 302,140</u>
<u>West Mesa High School</u>				
Enterprise	\$ 1,013	\$ 103,150	\$ 102,072	\$ 2,091
Wholly or partially financed	34,486	273,841	288,443	19,884
Student and faculty	75,818	310,429	321,128	65,119
Trust accounts	27,230	33,399	24,361	36,268
Educational and school support	4,252	9,122	5,522	7,852
	<u>\$ 142,799</u>	<u>\$ 729,941</u>	<u>\$ 741,526</u>	<u>\$ 131,214</u>
<u>Adams Middle School</u>				
Enterprise	\$ 6,192	\$ 10,919	\$ 17,111	\$ -
Wholly or partially financed	21,037	62,883	52,175	31,745
Student and faculty	1,023	21,100	19,709	2,414
Trust accounts	1,064	12,040	6,653	6,451
Educational and school support	2,814	1,144	3,634	324
	<u>\$ 32,130</u>	<u>\$ 108,086</u>	<u>\$ 99,282</u>	<u>\$ 40,934</u>
<u>Cleveland Middle School</u>				
Enterprise	\$ -	\$ 10,663	\$ 10,663	\$ -
Wholly or partially financed	4,265	64,003	61,431	6,837
Student and faculty	2,992	26,383	24,344	5,021
Trust accounts	-	13,669	13,255	383
Educational and school support	231	267	400	98
	<u>\$ 7,488</u>	<u>\$ 114,985</u>	<u>\$ 110,124</u>	<u>\$ 12,349</u>
<u>Desert Ridge Middle School</u>				
Enterprise	\$ 4,832	\$ 20,962	\$ 16,543	\$ 9,251
Wholly or partially financed	12,443	95,642	100,218	7,867
Student and faculty	6,979	42,896	38,091	11,784
Trust accounts	2,655	13,853	14,255	2,253
Educational and school support	3,627	6,370	7,170	2,827
	<u>\$ 30,536</u>	<u>\$ 179,723</u>	<u>\$ 176,277</u>	<u>\$ 33,982</u>

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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>Eisenhower Middle School</u>				
Enterprise	\$ 2,574	\$ 22,620	\$ 8,355	\$ 16,839
Wholly or partially financed	11,621	57,592	54,486	14,727
Student and faculty	10,825	36,527	31,294	16,058
Trust accounts	8,558	23,406	18,266	13,698
Educational and school support	1,796	2,374	2,538	1,632
	<u>\$ 35,374</u>	<u>\$ 142,519</u>	<u>\$ 114,939</u>	<u>\$ 62,954</u>
<u>Ernie Pyle Middle School</u>				
Enterprise	\$ 4,694	\$ 2,967	\$ 6,585	\$ 1,076
Wholly or partially financed	2,626	93,643	68,846	27,423
Student and faculty	26,033	19,704	35,855	9,882
Trust accounts	4,078	8,373	7,753	4,698
Educational and school support	180	70	124	126
	<u>\$ 37,611</u>	<u>\$ 124,757</u>	<u>\$ 119,163</u>	<u>\$ 43,205</u>
<u>Garfield Middle School</u>				
Enterprise	\$ 7,537	\$ 7,587	\$ 7,033	\$ 8,091
Wholly or partially financed	5,407	45,200	41,646	8,961
Student and faculty	6,285	6,624	7,478	5,431
Trust accounts	3,969	8,256	7,819	4,406
Educational and school support	434	2,188	2,182	440
	<u>\$ 23,632</u>	<u>\$ 69,855</u>	<u>\$ 66,158</u>	<u>\$ 27,329</u>
<u>Grant Middle School</u>				
Enterprise	\$ 11,406	\$ 19,629	\$ 22,662	\$ 8,373
Wholly or partially financed	6,859	73,640	72,178	8,321
Student and faculty	12,619	90,808	86,275	17,152
Trust accounts	767	6,692	6,975	484
Educational and school support	2,739	3,652	5,905	486
	<u>\$ 34,390</u>	<u>\$ 194,421</u>	<u>\$ 193,995</u>	<u>\$ 34,816</u>
<u>Harrison Middle School</u>				
Enterprise	\$ -	\$ 5,991	\$ 2,819	\$ 3,172
Wholly or partially financed	4,857	57,828	37,550	25,135
Student and faculty	1,687	7,086	7,197	1,576
Trust accounts	-	-	-	-
Educational and school support	-	223	-	223
	<u>\$ 6,544</u>	<u>\$ 71,128</u>	<u>\$ 47,566</u>	<u>\$ 30,106</u>

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	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>Hayes Middle School</u>				
Enterprise	\$ 15,152	\$ 31,914	\$ 30,357	\$ 16,709
Wholly or partially financed	2,148	21,839	19,778	4,209
Student and faculty	2,534	30,950	29,673	3,811
Trust accounts	928	3,456	2,261	2,123
Educational and school support	2,377	1,964	2,809	1,532
	<u>\$ 23,139</u>	<u>\$ 90,123</u>	<u>\$ 84,878</u>	<u>\$ 28,384</u>
<u>Hoover Middle School</u>				
Enterprise	\$ 11,709	\$ 15,142	\$ 12,372	\$ 14,479
Wholly or partially financed	30,192	62,400	63,465	29,127
Student and faculty	6,907	15,793	16,834	5,866
Trust accounts	8,869	9,835	13,399	5,305
Educational and school support	954	911	53	1,812
	<u>\$ 58,631</u>	<u>\$ 104,081</u>	<u>\$ 106,123</u>	<u>\$ 56,589</u>
<u>Jackson Middle School</u>				
Enterprise	\$ 8,528	\$ 11,622	\$ 8,500	\$ 11,650
Wholly or partially financed	5,924	30,143	29,839	6,228
Student and faculty	7,736	18,901	15,720	10,917
Trust accounts	2,750	12,006	9,945	4,811
Educational and school support	1,240	1,069	1,509	800
	<u>\$ 26,178</u>	<u>\$ 73,741</u>	<u>\$ 65,513</u>	<u>\$ 34,406</u>
<u>Jefferson Middle School</u>				
Enterprise	\$ 3,040	\$ 9,275	\$ 9,167	\$ 3,148
Wholly or partially financed	5,316	20,524	17,816	8,024
Student and faculty	21,511	34,925	31,493	24,943
Trust accounts	4,295	10,370	9,775	4,890
Educational and school support	970	1,636	1,649	957
	<u>\$ 35,132</u>	<u>\$ 76,730</u>	<u>\$ 69,900</u>	<u>\$ 41,962</u>
<u>Kennedy Middle School</u>				
Enterprise	\$ 1,240	\$ 14,151	\$ 14,322	\$ 1,069
Wholly or partially financed	1,734	26,722	20,888	7,568
Student and faculty	13,338	14,467	17,730	10,075
Trust accounts	2,144	6,209	6,210	2,143
Educational and school support	1,516	101	1,294	323
	<u>\$ 19,972</u>	<u>\$ 61,650</u>	<u>\$ 60,444</u>	<u>\$ 21,178</u>

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	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>Lyndon B. Johnson Middle School</u>				
Enterprise	\$ 5,103	\$ 18,188	\$ 10,758	\$ 12,533
Wholly or partially financed	16,295	42,388	43,021	15,662
Student and faculty	24,277	122,483	129,257	17,503
Trust accounts	5,242	3,523	2,859	5,906
Educational and school support	1,802	3,097	4,795	104
	<u>\$ 52,719</u>	<u>\$ 189,679</u>	<u>\$ 190,690</u>	<u>\$ 51,708</u>
<u>Madison Middle School</u>				
Enterprise	\$ 13,220	\$ 14,682	\$ 20,965	\$ 6,937
Wholly or partially financed	37,128	25,990	23,142	39,976
Student and faculty	7,874	18,699	16,661	9,912
Trust accounts	6,532	16,193	16,614	6,111
Educational and school support	165	1,516	1,325	356
	<u>\$ 64,919</u>	<u>\$ 77,080</u>	<u>\$ 78,707</u>	<u>\$ 63,292</u>
<u>McKinley Middle School</u>				
Enterprise	\$ 6,542	\$ 12,628	\$ 17,915	\$ 1,255
Wholly or partially financed	8,692	24,267	30,021	2,938
Student and faculty	8,037	63,069	61,979	9,127
Trust accounts	2,893	4,954	5,449	2,398
Educational and school support	731	900	978	653
	<u>\$ 26,895</u>	<u>\$ 105,818</u>	<u>\$ 116,342</u>	<u>\$ 16,371</u>
<u>Polk Middle School</u>				
Enterprise	\$ 23	\$ 6,620	\$ 6,427	\$ 216
Wholly or partially financed	3,482	13,133	14,966	1,649
Student and faculty	7,763	27,659	24,120	11,302
Trust accounts	6,021	9,086	4,273	10,834
Educational and school support	154	964	748	370
	<u>\$ 17,443</u>	<u>\$ 57,462</u>	<u>\$ 50,534</u>	<u>\$ 24,371</u>
<u>Roosevelt Middle School</u>				
Enterprise	\$ 1,386	\$ 24,477	\$ 15,463	\$ 10,400
Wholly or partially financed	5,288	43,566	42,318	6,536
Student and faculty	13,817	41,687	44,890	10,614
Trust accounts	2,879	13,441	9,594	6,726
Educational and school support	1,954	1,387	1,453	1,888
	<u>\$ 25,324</u>	<u>\$ 124,558</u>	<u>\$ 113,718</u>	<u>\$ 36,164</u>

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	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>Taft Middle School</u>				
Enterprise	\$ -	\$ 7,204	\$ 6,500	\$ 704
Wholly or partially financed	7,300	15,684	16,042	6,942
Student and faculty	4,174	12,007	9,039	7,142
Trust accounts	4,999	5,804	6,826	3,977
Educational and school support	1,690	1,422	50	3,062
	<u>\$ 18,163</u>	<u>\$ 42,121</u>	<u>\$ 38,457</u>	<u>\$ 21,827</u>
<u>Taylor Middle School</u>				
Enterprise	\$ 13,338	\$ 14,581	\$ 19,337	\$ 8,582
Wholly or partially financed	2,430	30,637	28,234	4,833
Student and faculty	13,523	25,789	22,668	16,644
Trust accounts	19,271	5,650	16,086	8,835
Educational and school support	57	8,054	5,993	2,118
	<u>\$ 48,619</u>	<u>\$ 84,711</u>	<u>\$ 92,318</u>	<u>\$ 41,012</u>
<u>Truman Middle School</u>				
Enterprise	\$ 7,940	\$ 8,218	\$ 7,899	\$ 8,259
Wholly or partially financed	6,676	27,866	26,920	7,622
Student and faculty	11,114	42,584	44,779	8,919
Trust accounts	10,917	13,868	15,049	9,736
Educational and school support	1,346	209	-	1,555
	<u>\$ 37,993</u>	<u>\$ 92,745</u>	<u>\$ 94,647</u>	<u>\$ 36,091</u>
<u>Van Buren Middle School</u>				
Enterprise	\$ 3,348	\$ 4,610	\$ 5,600	\$ 2,358
Wholly or partially financed	7,964	23,307	18,829	12,442
Student and faculty	7,505	19,693	15,577	11,621
Trust accounts	1,613	5,351	6,178	786
Educational and school support	870	189	447	612
	<u>\$ 21,300</u>	<u>\$ 53,150</u>	<u>\$ 46,631</u>	<u>\$ 27,819</u>
<u>Washington Middle School</u>				
Enterprise	\$ 1,628	\$ 8,600	\$ 10,003	\$ 225
Wholly or partially financed	10,519	37,684	27,621	20,582
Student and faculty	5,959	8,752	10,886	3,825
Trust accounts	4,958	4,576	5,119	4,415
Educational and school support	2,595	6,891	6,725	2,761
	<u>\$ 25,659</u>	<u>\$ 66,503</u>	<u>\$ 60,354</u>	<u>\$ 31,808</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
INDIVIDUAL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
<u>Wilson Middle School</u>				
Enterprise	\$ 1,402	\$ 5,201	\$ 3,995	\$ 2,608
Wholly or partially financed	4,603	19,575	18,046	6,132
Student and faculty	11,462	32,902	34,283	10,081
Trust accounts	5,507	4,244	7,203	2,548
Educational and school support	323	769	783	309
	<u>\$ 23,297</u>	<u>\$ 62,691</u>	<u>\$ 64,310</u>	<u>\$ 21,678</u>
<u>All Elementary Schools</u>				
Student and Faculty	\$ 546,381	\$ 1,499,941	\$ 1,440,244	\$ 606,078
	<u>\$ 546,381</u>	<u>\$ 1,499,941</u>	<u>\$ 1,440,244</u>	<u>\$ 606,078</u>

SUPPLEMENTAL SCHEDULES

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS
JUNE 30, 2000

Depository/Account Name	Account Number	Type of Account	Cash Per Bank June 30, 2000	Add: Deposits in Transit	Less: Outstanding Checks	Adjusted Cash Balance June 30, 2000
First Security Bank						
Consolidated #1	6015042606	Checking	\$ -	\$ 6,368	\$ 5,732,628	\$ (5,726,260)
Accounts Payable	6016790864	Checking	-	5,736,164	7,358,625	(1,622,462)
Federal	6016790971	Checking	4,695,057	37,960	2,274,907	2,458,110
Board of Education		Repurchase Agreements	46,742,884	-	-	46,742,884
Total First Security Bank			<u>51,437,940</u>	<u>5,780,492</u>	<u>15,366,160</u>	<u>41,852,272</u>
First State Bank						
Board of Education	333030518	CD	1,000,000	-	-	1,000,000
Board of Education	333031961	CD	2,000,000	-	-	2,000,000
Total First State Bank			<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>
New Mexico State Treasurer						
	7180-1622	Repurchase Agreements	124,446,000	-	-	124,446,000
Bank of America						
Cafeteria	01-0045756-3	Checking	860,277	12,971	290,010	583,238
Payroll	01-0002208-6	Checking	-	1,212,679	1,179,721	32,958
Consolidated #3	01-0738255-8	Checking	7,758	2,695,341	4,428,544	(1,725,445)
Board of Education		Repurchase Agreements	23,934,378	-	-	23,934,378
Total Nations Bank			<u>24,802,413</u>	<u>3,920,990</u>	<u>5,898,275</u>	<u>22,825,129</u>
Various Banks						
Activity Funds	Various	Checking	2,018,545	6,487	146,428	1,878,604
Activity Funds	Various	CD's and Savings	1,610,183	-	-	1,610,183
Total Activity Funds	Various		<u>3,628,728</u>	<u>6,487</u>	<u>146,428</u>	<u>3,488,787</u>
Grand Total			<u>\$ 207,315,082</u>	<u>\$ 9,707,969</u>	<u>\$ 21,410,863</u>	<u>\$ 195,612,188</u>
Undistributed accounts payable checks						
Add cash on hand						6,056,844
						<u>200</u>
						<u>\$ 201,669,232</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2000

CASH IN CHECKING ACCOUNTS AND CERTIFICATES OF DEPOSIT:

First Security Bank

Total Deposits	\$	4,695,057	
FDIC Insurance		(100,000)	
			<u>4,595,057</u>
Uninsured public funds			
50% Collateral requirement			<u>2,297,528</u>

Collateral:

FHLMC, matures 11/15/2025	\$	3,425,511	
Albuquerque NM Tech & VocI, matures 08/15/2001		244,240	
Artesia NM Gross Rcpts Tax Rev, matures 07/01/2006		124,962	
Western NM Univ Rev Series 88, matures 05/01/2009		159,510	
			<u>3,954,223</u>

Total collateral

Over collateralized	\$		<u>1,656,695</u>
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First State Bank

Total Deposits	\$	3,000,000	
FDIC Insurance		(100,000)	
			<u>2,900,000</u>
Uninsured public funds			
50% Collateral requirement			<u>1,450,000</u>

Collateral:

Federal Home Loan Bank matures 08/25/2003		966,410	
Federal Home Loan Bank matures 08/23/2002		484,530	
			<u>1,450,940</u>

Total Collateral

Over collateralized	\$		<u>940</u>
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Bank of America

Total Deposits	\$	868,035	
FDIC Insurance		(100,000)	
			<u>768,035</u>
Uninsured public funds			
50% Collateral requirement			<u>384,017</u>

Collateral:

FNMA Pool 323165, matures 06/01/2013		1,004,915	
			<u>1,004,915</u>

Total Collateral

Over collateralized	\$		<u>620,898</u>
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Activity Funds - Various Banks

Total insured deposits	\$		<u>3,628,728</u>
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The FDIC has issued an opinion that due to the fiduciary nature of these funds that each school is independently insured at each financial institution up to a maximum of \$100,000. District policy states that no school can maintain more than \$100,000 in any one financial institution.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2000

CASH IN REPURCHASE AGREEMENTS:

Bank of America

Repurchase Agreement matures 7/1/2000	\$ 23,934,378	
Total		23,934,378

Securities Purchased:

Fed Natl Mtg Assoc, matures 02/01/2028	23,934,378	
Total		<u>23,934,378</u>

Over collateralized		<u>\$ -</u>
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First Security Bank

Repurchase Agreement matures 7/1/2000	\$ 46,742,884	
Total		46,742,884

Securities Purchased:

GNR 98-19, matures 02/20/2023	\$ 7,752,060	
GNR 98-21, matures 08/20/2021	12,172,594	
GNR 98-7, matures 03/20/2022	1,861,265	
GNR 98-4, matures 03/20/2022	3,427,445	
GNR 98-11, matures 06/20/2022	7,205,038	
GNR 98-23, matures 02/20/2024	<u>15,263,468</u>	
Total		<u>47,681,870</u>

Over collateralized		<u>\$ 938,986</u>
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New Mexico State Treasurer

Investment Pool matures 7/1/2000	\$ 124,446,000	
Total		<u>\$ 124,446,000</u>

The New Mexico State Treasurer purchases securities valued at 102% of the pool's total value. These securities are comprised of United States Treasury Bills or Notes.

Recap:

Total Deposits	\$ 12,191,819
Repurchase Agreements	<u>195,123,262</u>
Total in Banks	<u>\$ 207,315,082</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF CONSTRUCTION IN PROGRESS
JUNE 30, 2000

Schedule 3

<u>Funding Source/Project Name</u>	<u>Project Authorization</u>	<u>Cash Outlay to June 30, 2000</u>	<u>Accruals</u>	<u>Retainage</u>	<u>Expenditures to June 30, 2000</u>	<u>Remaining Authorization</u>
<u>House Bill 33</u>						
FPC Reroofing	\$ 1,043,649	\$ 1,042,083	\$ -	\$ -	\$ 1,042,083	\$ 1,566
Roofing Projects	1,101,100	786,690	4,635	-	791,325	309,775
Portable Classrooms	493,369	-	-	-	-	493,369
Acoma ES Construction	770,000	710,669	-	39,400	750,069	19,931
Alvarado Site Access/Small Projects	198,700	-	-	-	-	198,700
Apache Reroofing	154,600	-	-	-	-	154,600
Armijo Kinder Addition/Site Access	600,800	47,135	23,494	-	70,629	530,171
Armijo Reroofing	245,200	-	-	-	-	245,200
Bandelier Reroofing	272,500	5,767	-	-	5,767	266,733
Ocate Reroofing	200,400	684	-	-	684	199,716
Ocate ES Kitchen/Site Dev/Drainage	301,100	6,341	2,270	-	8,611	292,489
Bel-Air Reroofing	124,300	54,141	32,469	262	86,872	37,428
Bellehaven Site Improvements	580,100	58,649	4,592	2,310	65,551	514,549
Governor Bent Reroofing	25,500	-	-	-	-	25,500
Gov Bent Admin Addit/Remodel/Pking	552,400	245,496	9,468	-	254,964	297,436
Chelwood Reroofing	184,300	-	-	-	-	184,300
Chelwood Playground/Site Imp/Bus Lane	489,100	20,308	55,655	-	75,963	413,137
Dolores Gonzales Kitchen Remodel	201,700	10,562	521	3,730	14,813	186,887
Duranos Reroofing	96,000	3,843	-	-	3,843	92,157
Duranos ES Elect Upgrade/Small Projects	92,000	-	-	-	-	92,000
Emerson ES Construction	286,242	67,194	7,170	-	74,364	211,878
Eubank Bus Lane/parking/Ct Yd/Walkwa	452,900	23,348	-	-	23,348	429,552
Griegos ES Construction	683,403	575,395	4,793	27,675	607,863	75,540
Hodgin Site improvements	236,800	104,944	2,007	3,143	110,094	126,706
Painted Sky ES Phase II	40,984	4,760	-	632	5,392	35,592
Susie Rayos Marmon Small Projects	135,000	2,686	-	-	2,686	132,314
Longfellow Reroofing	158,500	-	-	-	-	158,500
Los Padillas ES Purchased Services	139,000	-	-	-	-	139,000
Mac Arthur Site Improvements	441,900	27,532	44,030	-	71,562	370,338
McCollum Reroofing	248,500	-	-	-	-	248,500
Mc Collum Access/Gym/RR Renov	473,100	21,452	16,213	-	37,665	435,435
Mitchell Drainage/Playground	338,700	20,991	45,072	-	66,063	272,637
Arroyo Del Oso Kindergarten Addition	858,600	551,535	2,945	22,407	576,887	281,713
Pajarito Site Improvement	3,308	-	-	-	-	3,308
Pajarito ES Site Improvements	16,500	14,318	-	-	14,318	2,182
San Antonito ES Renovation/Addition	4,052,674	3,120,033	254,415	134,763	3,509,211	543,463
Corrales ES Renovation/Addition	273,275	9,725	63,690	10,986	84,401	188,874
Mark Twain Elect/Repipe/Structural	615,200	-	-	-	-	615,200
Mark Twain Reroofing	127,500	-	-	-	-	127,500
Valle Vista Site Impr/Elect Upgrade	331,700	-	-	-	-	331,700
Valle Vista Reroofing	84,400	-	-	-	-	84,400
Few Wallace Reroofing	226,700	58,859	-	-	58,859	167,841
Wherry Reroofing	435,700	-	-	-	-	435,700
Zia Kinder Addition/Playground Upgrade	810,700	2,194	-	-	2,194	808,506
Zia Reroofing	28,700	-	-	-	-	28,700
Zuni ES Reroofing	222,100	65,715	-	503	66,218	155,882
Garfield Reroofing	538,100	-	-	-	-	538,100
Garfield MS Kitchen/Site Improve	867,800	-	-	-	-	867,800
Grant Drain/Access/Elect/Gym	968,300	5,335	18,123	-	23,458	944,842
Hoover Reroofing	72,300	-	-	-	-	72,300
Jackson Paving/Drainage	511,300	59,667	-	-	59,667	451,633

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF CONSTRUCTION IN PROGRESS
JUNE 30, 2000

Schedule 3

<u>Funding Source/Project Name</u>	<u>Project Authorization</u>	<u>Cash Outlay to June 30, 2000</u>	<u>Accruals</u>	<u>Retainage</u>	<u>Expenditures to June 30, 2000</u>	<u>Remaining Authorization</u>
Jackson Reroofing	52,400	36,194	-	-	36,194	16,206
Jefferson MS Site/Ext Lighting	124,600	-	11,000	-	11,000	113,600
Jefferson Reroofing	350,000	-	-	-	-	350,000
Kennedy Reroofing	154,200	-	-	-	-	154,200
Desert Ridge Landscape	350,000	-	-	-	-	350,000
Madison MS Reroofing	240,800	965	-	-	965	239,835
Madison Drainage/Restrms/Small Proj	492,300	-	-	-	-	492,300
New Westside Middle School South	4,800,000	32,988	-	298,739	331,727	4,468,273
Polk MS Construction	1,232,400	593,888	124,490	26,525	744,903	487,497
Taylor MS Constuction	771,485	130,294	-	4,567	134,861	636,624
Taylor Site Access Improvement	630,915	1,989	-	3,735	5,724	625,191
Van Buren Site Access/Electrical Upgrade	885,300	705	-	-	705	884,595
Van Buren MS Reroofing	398,900	119,848	-	-	119,848	279,052
Washington Cafeteria Expansion	562,800	7,528	6,212	-	13,740	549,060
Truman Reroofing	377,401	-	-	-	-	377,401
Del Norte Reroofing	410,200	-	-	-	-	410,200
Del Norte Locker Rm Addit/Addit/Parking	1,047,000	2,728	-	-	2,728	1,044,272
Del Norte Site Improvements	569,900	4,829	11,698	-	16,527	553,373
Eldorado Gymnasium Reroofing	496,900	427,443	-	-	427,443	69,457
Highland HS Reroofing	314,200	62,808	-	-	62,808	251,392
Highland HS Reroofing	900,100	42,158	246,454	13,651	302,263	597,837
Manzano HS Reroof	1,438,100	1,190,108	-	25,315	1,215,423	222,677
Rio Grande HS Reroofing	1,103,600	67,615	-	10,918	78,533	1,025,067
Sandia Site Improvements/Small Projects	851,600	2,684	-	-	2,684	848,916
Sandia Reroofing	812,100	26,416	1,953	-	28,369	783,731
Valley HS	78,841	-	8,587	-	8,587	70,254
West Mesa Auditorium/Exterior/Exits	435,400	5,367	-	-	5,367	430,033
West Mesa HS Reroofing	185,000	177,414	-	-	177,414	7,586
Albuquerque HS Reroofing	102,200	102,200	-	-	102,200	-
Freedom Reroofing	196,900	-	-	-	-	196,900
Subtotal HB33	42,772,246	10,764,220	1,001,956	629,261	12,395,437	30,376,809
Senate Bill 9						
Lincoln Complex-Fleet Maint Facility	300,000	219,447	8,746	-	228,193	71,807
Electrical Studies	80,000	-	-	-	-	80,000
Districtwide Boiler Replacements	600,000	10,009	3,550	-	13,568	586,432
Rankin Warehouse HVAC	168,000	10,384	-	-	10,384	157,616
Bandelier ADA Compliance	100,000	-	-	-	-	100,000
Bandelier ES HVAC	270,000	6,309	-	-	6,309	263,691
Oñate ES HVAC	509,964	272,989	20,651	-	293,640	216,324
Bellehaven ADA Compliance	100,000	-	-	398	398	99,602
Cochiti ADA Compliance	100,000	-	19,698	138	19,836	80,164
Collet Park HVAC	74,000	23,800	-	-	23,800	50,200
Dolores Gonzales ADA Compliance	100,000	-	-	1,849	1,849	98,151
Hodgin ADA Compliance	100,000	-	-	1,327	1,327	98,673
Mac Arthur Addition/Renovation/Elect	50,000	-	-	-	-	50,000
Arroyo del Oso ADA Compliance	150,000	-	91,556	3,914	95,470	54,530
San Antonito ES Renovation/Addition	286,100	-	-	9,514	9,514	276,586
Comales ES HVAC	249,000	241,991	-	-	241,991	7,009
Tomasita ADA Compliance	45,000	-	-	-	-	45,000
Mark Twain ES HVAC	314,000	300,086	-	-	300,086	13,914

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF CONSTRUCTION IN PROGRESS
JUNE 30, 2000

Schedule 3

<u>Funding Source/Project Name</u>	<u>Project Authorization</u>	<u>Cash Outlay to June 30, 2000</u>	<u>Accruals</u>	<u>Retainage</u>	<u>Expenditures to June 30, 2000</u>	<u>Remaining Authorization</u>
Zuni ADA Compliance	100,000	-	-	226	226	99,774
Garfield MS HVAC	319,000	283,505	-	-	283,505	35,495
Grant MS HVAC	432,000	298,481	33,337	8,984	340,802	91,198
Kennedy MS HVAC	750,000	190,077	260,356	12,811	463,244	286,756
Taft MS HVAC	94,000	804	-	-	804	93,196
Taylor MS HVAC	110,000	99,785	-	-	99,785	10,215
Van Buren MS HVAC	752,000	45	-	-	45	751,955
Eisenhower MS HVAC	60,000	-	-	-	-	60,000
Del Norte HS - Closed Campus	25,000	17,173	-	-	17,173	7,827
Highland DECA HVAC Improvement	40,000	-	-	-	-	40,000
Manzano HS Construction	500,000	489,790	-	10,636	500,426	(426)
New Futures HVAC	160,000	21,986	-	-	21,986	138,014
Valley ADA Compliance	500,000	-	-	-	-	500,000
West Mesa HS - Closed Campus	25,000	24,293	-	-	24,293	707
Albuquerque HS HVAC	188,200	75,896	136	-	76,032	112,168
Albuquerque HS - Closed Campus	25,000	21,217	-	-	21,217	3,783
<i>Subtotal SB9</i>	<u>7,676,264</u>	<u>2,608,067</u>	<u>438,039</u>	<u>49,797</u>	<u>3,095,903</u>	<u>4,580,361</u>
<i>Special State Appropriations</i>						
Adult Education Classrooms	148,500	-	-	-	-	148,500
Adobe Acres Playgrnd Shade Struc	30,000	26,292	-	-	26,292	3,708
Alamosa State Projects	20,000	14,905	-	-	14,905	5,095
Apache Basketball Court	40,000	37,871	-	-	37,871	2,129
Armijo Elementary Multi-Field	28,500	-	-	-	-	28,500
Bandelier Playground	117,020	-	-	-	-	117,020
Barcelona Playground	75,000	74,991	-	-	74,991	9
Bellehaven ES Park	50,000	-	-	-	-	50,000
Bellehaven Phase I Improvement	52,000	-	-	207	207	51,793
Bellehaven Parking Lot	40,000	-	-	-	-	40,000
Governor Bent Playground	176,800	176,797	-	-	176,797	3
Pajarito ES Playground	45,000	34,842	-	-	34,842	10,158
Pajarito ES Playground Improvement	35,000	-	-	-	-	35,000
School Parks/Community Development	5,000	5,000	-	-	5,000	-
Comanche Community Center	150,000	148,500	-	-	148,500	1,500
Eubank Grounds Improvement	89,500	34,494	17,027	-	51,521	37,979
Hawthorne Neighborhood Center	200,000	-	-	-	-	200,000
Hodgin HVAC	235,000	233,651	-	-	233,651	1,349
Roosevelt Multi-Purpose Field	67,500	-	-	-	-	67,500
Arroyo Del Oso Park	200,000	200,000	-	-	200,000	-
Corrales Core Facility	35,000	-	-	-	-	35,000
Sombra Del Monte Parking Lot	92,000	92,000	-	-	92,000	-
Tomasita ES Landscape Material Sys	100,000	97,392	-	-	97,392	2,608
Tomasita ES Playground	125,000	16,422	774	-	17,196	107,804
Tomasita Gymnasium	100,000	-	-	-	-	100,000
Wherry Shade Structure	30,000	-	-	-	-	30,000
Zia ES Family Focus Center	242,500	-	-	-	-	242,500
John Adams MS Restroom Remodel	25,000	23,035	-	-	23,035	1,965
John Adams Basketball Court	133,000	9,199	52,783	-	61,982	71,018
Grant MS Park	350,000	100,000	-	-	100,000	250,000
School Park Project	150,000	-	-	-	-	150,000
School Park Project	100,000	-	-	-	-	100,000

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF CONSTRUCTION IN PROGRESS
JUNE 30, 2000

Schedule 3

<u>Funding Source/Project Name</u>	<u>Project Authorization</u>	<u>Cash Outlay to June 30, 2000</u>	<u>Accruals</u>	<u>Retainage</u>	<u>Expenditures to June 30, 2000</u>	<u>Remaining Authorization</u>
Jackson Outdoor Rec. Facility	7,375	7,228	-	-	7,228	147
Polk MS Swimming Pool	50,000	-	-	-	-	50,000
Washington Track	400,000	356,493	-	-	356,493	43,507
Wilson Landscape	200,000	194,335	-	-	194,335	5,665
Del Norte track and field	237,225	198,067	1,530	-	199,597	37,628
Eldorado HS Paving (State Highway)	25,149	25,149	-	-	25,149	-
Eldorado HS Soccer Field	75,000	75,000	-	-	75,000	-
Eldorado Track	250,000	247,872	-	-	247,872	2,128
Highland Track and Field Repair	100,000	41,967	-	-	41,967	58,033
Highland Athletic Equipment	18,033	17,910	-	-	17,910	123
Manzano Athletic Facilities	35,000	-	-	-	-	35,000
Manzano Track	235,000	16,112	3,963	-	20,075	214,925
Rio Grande Sports Facilities	55,000	52,554	-	-	52,554	2,446
Sandia HS Paving (State Highway)	30,000	30,000	-	-	30,000	-
Valley Football Equipment Storage	23,000	20,424	-	-	20,424	2,576
West Mesa HS Pool	573,000	-	-	-	-	573,000
West Mesa HS Pool - AIPP	2,000	-	-	-	-	2,000
AHS Track and Field Facilities	32,980	-	-	-	-	32,980
P.E. Facility	20,000	-	-	-	-	20,000
Sierra Parking Lot	40,000	40,000	-	-	40,000	-
<i>Subtotal Special State Appropriation</i>	<u>5,696,082</u>	<u>2,648,502</u>	<u>76,077</u>	<u>207</u>	<u>2,724,786</u>	<u>2,971,296</u>
<i>General Obligation Bond Projects</i>						
Portables	1,964,650	-	69,139	-	69,139	1,895,511
Portables	2,036,025	2,025,064	187,552	-	2,212,616	(176,591) [1]
Acoma ES Construction	632,000	632,000	-	33,171	665,171	(33,171) [1]
Bandelier Multi-purpose	942,300	198,852	-	-	198,852	743,448
Bel-Air Multi-purpose	642,600	9,555	-	1,353	10,908	631,692
Bellehaven Multi-purpose	586,500	86,726	76,314	2,336	165,376	421,124
Chelwood/Osuna ES HVAC	188,000	1,418	-	-	1,418	186,582
Cochiti Multi-Purpose	586,500	-	-	806	806	585,694
Dolores Gonzales Multi-purpose	673,600	309,582	125,058	12,458	447,098	226,502
Emerson ES Construction	759,800	-	-	-	-	759,800
East Region E. S. Core Facility	300,000	-	-	-	-	300,000
Westside E. S. Core Facility	300,000	-	74,370	-	74,370	225,630
Griegos ES Construction	586,500	636,500	-	23,751	660,251	(73,751) [1]
Hodgin Multi-purpose	855,100	199,129	124,040	11,348	334,517	520,583
Painted Sky ES Phase II	4,033,345	3,460,753	125,670	62,208	3,648,631	384,714
Susie Rayos Marmon Multi-purpose	653,100	43,105	-	-	43,105	609,995
Los Padillas Re-roofing	88,800	-	-	-	-	88,800
Mac Arthur Site Improvements	4,162	-	-	-	-	4,162
Mac Arthur Addition/Renovation/Elect	45,838	3,688	1,383	-	5,071	40,767
Petroglyph Multi-purpose	645,100	127,189	143,263	10,968	281,420	363,680
Pajarito Multi-purpose	603,200	340,037	30,322	15,290	385,649	217,551
Comales ES Renovation/Addition	3,892,100	3,663,614	118,771	153,347	3,935,732	(43,632) [2]
Lew Wallace Multi-purpose	645,100	5,965	-	-	5,965	639,135
Zur. Multi-purpose	586,500	45,026	-	1,328	46,354	540,146
Jackson Re-roofing	610,200	610,200	-	-	610,200	-
Madison Primary Service Upgrade	110,600	-	-	-	-	110,600
New Westside Middle School Land-South	1,052,674	397,996	-	-	397,996	654,678
New Westside Middle School-South	15,904,700	12,535,649	451,872	275,032	13,262,553	2,642,147

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF CONSTRUCTION IN PROGRESS
JUNE 30, 2000

Schedule 3

<u>Funding Source/Project Name</u>	Project	Cash Outlay to			Expenditures to	Remaining
	<u>Authorization</u>	<u>June 30, 2000</u>	<u>Accruals</u>	<u>Retainage</u>	<u>June 30, 2000</u>	<u>Authorization</u>
Taylor Renovation	2,008,200	384,880	347,386	11,888	744,154	1,264,046
Van Buren Addition	350,000	51,553	91,346	-	142,899	207,101
Westside North MS	3,500,000	1,366,593	311,418	9,636	1,687,647	1,812,353
Highland HS Construction	747,200	-	-	-	-	747,200
Manzano HS Construction	7,189,900	7,670,731	-	102,636	7,773,367	(583,467) [2]
Rio Grande Classroom Addition	200,000	18,683	-	-	18,683	181,317
Rio Grande Electrical upgrade	689,100	173,132	203,435	-	376,567	312,533
Valley Construction Project	195,135	-	-	-	-	195,135
West Mesa Restroom Renovation/Reroof	800,000	1,035,118	-	-	1,035,118	(235,118) [2]
Albuquerque HS Addition/Expansion	992,417	-	15,790	-	15,790	976,627
Freedom High School Addition	108,800	77,956	-	-	77,956	30,844
New Futures/Freedom Multi-purpose	858,000	-	-	-	-	858,000
<i>Subtotal General Obligation Bonds</i>	<u>57,567,746</u>	<u>36,110,694</u>	<u>2,497,129</u>	<u>727,556</u>	<u>39,335,379</u>	<u>18,232,367</u>
GRAND TOTAL CIP	<u>\$ 113,712,338</u>	<u>\$ 52,131,483</u>	<u>\$ 4,013,201</u>	<u>\$ 1,406,821</u>	<u>\$ 57,551,505</u>	<u>\$ 56,160,833</u>

[1] Variance is to be paid from House Bill 33 funds.

[2] Additional planned funding sources have been budgeted for FY 01.

SINGLE AUDIT SECTION

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND RECONCILIATION TO THE COMBINING STATEMENT OF
REVENUES AND EXPENDITURES-ALL SPECIAL REVENUE FUNDS-BY PROJECT
FOR THE FISCAL YEAR ENDING JUNE 30, 2000

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Grant period	Program or Award amount	Income Accrued (Deferred) at June 30, 1999	Receipts Recognized	Expenditures	Income Accrued (Deferred) at June 30, 2000
U.S. DEPARTMENT OF AGRICULTURE							
Child/Adult Care Food Program Food Distribution	10.550	7/1/99-6/30/00	50,000	-	79,359	79,359	-
National School Breakfast Program	10.553	7/1/99-6/30/00	1,800,000	(6,041)	1,945,187	1,944,456	(6,772)
National School Lunch Program	10.555	7/1/99-6/30/00	7,100,000	(27,283)	8,832,817	8,829,901	(30,201)
TOTAL U.S. DEPARTMENT OF AGRICULTURE			9,550,000	(33,326)	10,857,363	10,853,716	(36,973)
U.S. DEPARTMENT OF EDUCATION							
Passed Through New Mexico State Department of Education							
Highland Preschool (Adult Food Program)	84.004	7/1/99-6/30/00	-	(1,564)	-	-	(1,564)
NM Learn & Serve	84.004	7/1/99-6/30/00	26,870	21,623	32,911	18,066	6,778
Title I Regular*	84.011	7/1/99-6/30/00	14,872,240	(207,306)	12,231,560	13,396,847	1,157,981
Title I Migrant Education	84.027	7/1/99-6/30/00	66,000	4,981	61,982	57,164	163
Individuals with Disabilities Education Act (IDEA) - B	84.027	7/1/99-6/30/00	9,866,427	393,476	6,895,363	6,742,212	240,325
IDEA-B Discretionary/Transition	84.038	7/1/99-6/30/00	81,037	(4,000)	20,816	14,673	(10,143)
Carl Perkins Vocational and Applied Technology Act	84.041	7/1/99-6/30/00	131,191	42,701	117,728	128,850	53,823
Federal Impa... Aid - Specic Education	84.041	7/1/99-6/30/00	816,357	(372,796)	169,087	236,435	(305,448)
Federal Impact Aid - Indian Education	84.041	7/1/99-6/30/00	81,963	(25,028)	22,792	7,306	(40,514)
IASA Title VI	84.151	7/1/99-6/30/00	434,043	8,570	362,935	398,508	44,143
Emergency Immigrant Education	84.162	7/1/99-6/30/00	882,500	(20,296)	594,273	584,881	(29,688)
IASA Title II-A	84.164	7/1/99-6/30/00	547,120	88,856	488,697	485,039	85,198
IDEA - B Special Education Preschool	84.173	7/1/99-6/30/00	499,409	(25,790)	426,881	325,468	(127,203)
Preschool Project Sonrisa	84.1730	7/1/99-6/30/00	7,679	-	7,679	6,269	(1,410)
Drug Free Schools Education	84.186	7/1/99-6/30/00	781,389	19,982	573,699	593,008	39,291
Education for Homeless Children	84.196	7/1/99-6/30/00	35,000	8,319	47,309	34,383	(4,607)
IASA Title I Even Start	84.213	7/1/99-6/30/00	109,000	(4,463)	-	-	(4,463)
Character Education	84.215	7/1/99-6/30/00	109,000	1,508	9,304	59,790	51,994
Title I Capital Expenses	84.216	7/1/99-6/30/00	322,052	23,318	219,587	234,021	37,732
Title I Program Improvement	84.218	7/1/99-6/30/00	-	(6)	-	-	(6)
Goals 2000	84.276	7/1/99-6/30/00	274,577	(12,596)	95,000	112,854	5,258
Tech. Literacy Challenge Fund	84.318X	7/1/99-6/30/00	191,800	55,938	379,560	282,166	(41,456)
IASA Title I CSRD	84.332A	7/1/99-6/30/00	155,537	3,463	147,179	132,190	(11,526)
Title VI Class Size Reduction	84.340	7/1/99-6/30/00	2,233,396	-	1,582,719	1,162,990	(419,729)
School to Career - Carl Perkins TVI	84.0480	7/1/99-6/30/00	248,597	-	244,678	246,495	1,817
Subtotal			32,664,184	(1,110)	24,731,739	25,459,615	726,766

ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND RECONCILIATION TO THE COMBINING STATEMENT OF
REVENUES AND EXPENDITURES-ALL SPECIAL REVENUE FUNDS-BY PROJECT
FOR THE FISCAL YEAR ENDING JUNE 30, 2000

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Grant period	Program or Award amount	Income Accrued (Deferred) at June 30, 1999	Receipts Recognized	Expenditures	Income Accrued (Deferred) at June 30, 2000
Direct to Albuquerque Public Schools							
Title VII-Bilingual Education	84.003	7/1/99-6/30/00	964,977	107,096	653,756	666,873	120,213
Inclusive School Practices	84.023	7/1/99-6/30/00	1,194	(1,194)	-	459	(735)
Impact Aid Maintenance and Operations	84.041	7/1/99-6/30/00	626,767	-	489,469	489,469	-
Title IX, Indian Education	84.06	7/1/99-6/30/00	497,161	120,861	426,645	430,226	124,442
Colorado State University	84.228	7/1/99-6/30/00	156,853	34,403	111,415	103,871	26,859
Public School Charter	84.282	7/1/99-6/30/00	-	(1)	-	-	(1)
Twenty-First Century Comm	84.287A	7/1/99-6/30/00	575,967	55,486	446,149	500,125	109,462
Drug/Violence	84.1840	7/1/99-6/30/00	535,000	-	40,417	74,802	34,385
Grants/RGHS	93.5900	7/1/99-6/30/00	6,000	-	6,000	5,316	(684)
Subtotal			3,363,919	316,651	2,173,851	2,271,141	413,941
TOTAL U.S. DEPARTMENT OF EDUCATION			36,028,103	315,541	26,905,590	27,730,756	1,140,707
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed Through New Mexico Human Services Department							
OSHA/EAP	93	7/1/99-6/30/00	-	-	-	-	-
Eugene Field Even Start	93.097	n/a	-	(106)	-	-	(106)
Preventative Health Block Grant	93.991	7/1/93-6/30/94	588	(588)	-	-	(588)
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			588	(694)	-	-	(694)
U.S. DEPARTMENT OF THE INTERIOR							
Direct to Albuquerque Public Schools							
Forest Reserve Reimbursement	15	7/1/99-6/30/00	3,425	-	2,920	2,920	-
US DOI/Bureau of Reclamation	15.BBM	7/1/98-6/30/99	5,600	5,600	5,600	-	-
BIA P.L. 93-638	15.13	7/1/99-6/30/00	197,188	34,415	123,126	141,094	52,383
US Dept. of Int/Wild Life Restoration	15.611	7/1/98-6/30/99	8,000	7,956	7,956	-	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR			214,213	47,971	139,602	144,014	52,383
U.S. DEPARTMENT OF DEFENSE							
Direct to Albuquerque Public Schools							
ROTC Salary Reimbursement	12	7/1/99-6/30/00	492,068	-	450,644	450,644	-
TOTAL U.S. DEPARTMENT OF DEFENSE			492,068	-	450,644	450,644	-

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND RECONCILIATION TO THE COMBINING STATEMENT OF
REVENUES AND EXPENDITURES-ALL SPECIAL REVENUE FUNDS-BY PROJECT
FOR THE FISCAL YEAR ENDING JUNE 30, 2000

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Grant period	Program or Award amount	Income Accrued (Deferred) at June 30, 1999	Receipts Recognized	Expenditures	Income Accrued (Deferred) at June 30, 2000
U.S. DEPARTMENT OF LABOR							
Passed Through New Mexico Department of Labor and City of Albuquerque							
Job Training Partnership Act (JTPA)	17.25	7/1/98-6/30/99	296,599	85,115	345,571	273,873	13,417
TOTAL U.S. DEPARTMENT OF LABOR			<u>296,599</u>	<u>85,115</u>	<u>345,571</u>	<u>273,873</u>	<u>13,417</u>
NATIONAL SCIENCE FOUNDATION							
Presidential Award for Teaching Excellence in Math/Science	47.076	n/a	7,500	(168)	-	-	(168)
TOTAL NATIONAL SCIENCE FOUNDATION			<u>7,500</u>	<u>(168)</u>	<u>-</u>	<u>-</u>	<u>(168)</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>46,589,071</u>	<u>414,439</u>	<u>38,698,770</u>	<u>39,453,003</u>	<u>1,168,672</u>
LESS:							
U.S. Department of Agriculture programs			10,857,363			10,853,716	
Federal programs included in General Fund:							
Impact Aid Maintenance and Operations			489,469			489,469	
Forest Reserve Reimbursement			2,920			2,920	
ROTC Salary Reimbursement			450,644			450,644	
Net change to convert from cash to accrual basis			(757,880)			-	
Adjustments							
ADD:							
Cafeteria Fund amounts			21,479,386			21,154,330	
Athletic Fund amounts			498,190			505,528	
Social Security Act Title XX			340,133			340,133	
Medicaid			2,340,667			2,340,667	
State, Local and Private Grant Fund amounts			5,342,576			5,342,576	
TOTALS - Combining Statement of Revenues and Expenditures - All Special Revenue Funds - By Project			<u>57,657,206</u>			<u>57,339,488</u>	

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is a summary of the activity of the District's federal award programs. Revenues are shown on a cash basis, but expenditures are shown on an accrual basis to include expenses incurred but not yet paid at June 30.

NOTE B - FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 1999, the District had food commodities totaling \$ 268,737.64 in inventory.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL PUBLIC SCHOOL DISTRICT NO. 12
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2000

Prior Year Finding

Current Status

Cash Collateral Deficiency

The District has adopted a plan to coordinate with departments that receive large inflows of cash to insure adequate collateral is obtained by the corresponding depository institution.

EXIT CONFERENCE

An exit conference was held on November 8, 2000 and attended by the following:

District Personnel

Audit Committee Members:

Matthew Archuleta
Bill Rothanbarger
Richard Toledo
Skip Phillipi

Administrators:

Bradford Allison
Michael J. Vigil
Mike Kimbrall
Julie Crespy
Joan Staveley
Wil Sandoval
Lucille Catron

Rogoff Erickson Diamond &
Walker LLP

Bruce Bleakman
J.J. Griego
Jerry Sais

State of New Mexico
Office of the State Auditor

Not in attendance

City of Albuquerque

Jack Sower